

BOARD OF EQUALIZATION

County of Alpine
P.O. Box 158
Markleeville, CA 96120

Telephone 530-694-2281
Fax 530-694-2491

AGENDA

September 18, 2018 01:30 PM

Meeting to be held at:
County Administration Building
Board Chambers
99 Water Street
Markleeville, CA 96120

1. CALL TO ORDER

2. ORAL COMMUNICATIONS

This portion of the meeting is an opportunity for members of the public to address the Board of Equalization on subjects relating to board business. No action can be taken on matters not listed on the agenda.

3. CONSENT AGENDA

These matters are expected to be routine and non-controversial and are usually approved by a single majority vote without discussion. Items can be removed from the consent agenda to be discussed and considered separately.

3.1. Continued request for approval of regular meeting minutes of 10/10/2017.

3.2. Request approval of regular meeting minutes of 8/7/2018.

3.3. Request approval of regular meeting minutes of 9/4/2018.

4. REGULAR AGENDA

4.1. Request to reschedule hearing for Assessment Appeal No. 2017-06 and Appeal No. 2018-01 - JCLG Faith LLC.

5. ADJOURNMENT

The Board will adjourn to the next regular meeting at Alpine County Government Center, 99 Water Street, Markleeville, California.

Teola L. Tremayne, County Clerk and ex officio
Clerk to the Board of Supervisors/County Board of
Equalization
By: Stephanie Fong, Assistant County Clerk

AGENDA TRANSMITTAL



TO: Board of Equalization

FROM: Teola Tremayne, County Clerk

DATE OF MEETING: September 18, 2018

PREPARED BY: Stephanie Fong, Asst. County Clerk

TITLE: Continued request for approval of regular meeting minutes of 10/10/2017.

SUMMARY: This item was continued from the August 7, 2018 Board of Equalization meeting. Woodfords resident Carol Daum submitted to the Board comments regarding the minutes of 10/10/2017.

The Clerk's Office appreciates Daum's comments and has compared her comments to the audio and to the draft minutes. The County Clerk is confident that the draft minutes reflect an accurate and objective summary of the meeting and no changes are necessary.

RECOMMENDED ACTION: Approval of minutes.

ISSUE STATEMENT AND DISCUSSION:

FISCAL IMPACT:

	<input type="checkbox"/> (Not Applicable)
1) Budgeted Current Fiscal Year	
2) Total Anticipated Cost Current Year	<u>\$0.00</u>
3) Total Anticipated Cost Annual Year	<u>\$0.00</u>

SOURCE

<input type="checkbox"/> Unanticipated	<u>\$0.00</u>
<input type="checkbox"/> Revenue From Contingency	<u>\$0.00</u>
Other:	

FUNDING SOURCE: N/A

INSTRUCTIONS TO CLERK:

BOARD OF EQUALIZATION

County of Alpine
P.O. Box 158
Markleeville, CA 96120

Telephone 530-694-2281
Fax 530-694-2491

MINUTES

October 10, 2017 09:00 AM

Unapproved:
Subject to Correction

1. CALL TO ORDER

Chair Terry Woodrow called the Regular Meeting to order at 9:00 AM with Board Members Donald Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith present.

2. ORAL COMMUNICATIONS

There was no public comment.

3. CONSENT AGENDA

These matters are expected to be routine and non-controversial and are usually approved by a single majority vote without discussion. Items can be removed from the consent agenda to be discussed and considered separately.

MOTION Jardine / SECOND Griffith approving Consent Agenda as follows:

AYES: Members Donald M. Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith;

MOTION CARRIED.

3.1. Continued regular meeting minutes of 9/12/2017.

3.2. Regular meeting minutes of 10/03/2017.

4. REGULAR AGENDA

4.1. Continued Hearing on Application for Changed Assessment Appeal No. 2015-05 Regular Assessment for Roll Year 2015 and Assessment Appeal No. 2016-07 Regular Assessment for Roll Year 2016, Parcel No. 001-310-0110, Greg and Carol Daum.

Assistant County Clerk Stephanie Fong swore in all parties testifying: Alpine County Assessor/Recorder Donald O'Connor, Applicants Greg and Carol Daum; all signed the comment sheet.

Chair Woodrow reported that the hearing was continued from 9/12. Assessor Attorney Thomas Barth confirmed that the Board and applicant received the Assessor's documents; Assessor's report for Appeal No. 2015-05 Regular Assessment for Roll Year 2015 was presented. Assessor/Recorder Donald O'Connor reported that assessments were completed by the Assessor's office complying with the Constitution of the State of California and followed the California State Board of Equalization guidelines. O'Connor reported that Alpine County

Attachment: Unapproved BOE Minutes 10-10-2017 (Minutes)

properties and Nevada properties were considered as comparison properties to the subject property.

Assessor/Recorder Donald O'Connor submitted the following exhibits:

Assessor Exhibit 8: Map and photographs of 725 Trance Acres Drive, Gardnerville, NV.

Assessor Exhibit 9: Map and Photographs of 1379 Centerville Lane, Gardnerville, NV.

Assessor Exhibit 10: Photographs of 225 Chambers Lane, Woodfords, CA.

Assessor Exhibit 11: map and photographs of comparison properties at 225 and 275 Chambers Lane, Woodfords, CA.

Assessor Exhibit 12: map and photographs of subject property at 621 River Ranch Road.

O'Connor presented evidence regarding Assessor Exhibit 8, Assessor Exhibit 9, Assessor Exhibit 7 (map and photographs of comparison property at 1209 Jo Lane), Assessor Exhibit 6 and Assessor Exhibit 5 (Assessor's Lien Date Value Presentation/Ad Valorem Appraisal of Residential Property 001-310-011-1, Appeal No. 2015-05). O'Connor reported that arm's length sales, complying with section 110, occurring in 2014 through March 2015 were considered; each comparable property was presented with explanation using standard adjustments in relation to the subject property.

In response to Attorney for the Applicant Tim Pemberton's questions regarding Land Value calculations, O'Connor reported that Land Residual Technique was used to determine land value. In response to Pemberton's questions regarding declining market values in 2015, O'Connor reported that 2014 values were used for Appeal No. 2015-05. In response to Pemberton's question regarding declining land value in 2014, O'Connor reported that there was no declining value in 2014.

In response to Barth's objections to Pemberton's questions regarding Proposition 8 (Prop 8) values between comparison properties and the subject property, Deputy County Counsel Joseph Larmour reported that applicant may explore reasons for Prop 8 properties in the area but comparisons between Prop 8 and non-Prop 8 properties for valuing the subject property was irrelevant; existence of Prop 8 property values in the River Ranch area may be used to show decline in value.

Pemberton submitted Applicant Exhibit R: Land Values on the River in 2015.

In response to Pemberton's questions regarding Prop 8 valuations in subject property area, O'Connor reported that he did not perform Prop 8 valuations in 2014; a former County employee performed the evaluations. In response to Pemberton's questions regarding valuation procedures, O'Connor reported that valuations were determined by adjusting for land and property improvements; every property in Alpine County was unique and needed adjustments; comparison properties used were Eastern Alpine Properties in comparison to the subject property. O'Connor reported that vacant land sales were used to determine land values.

In response to Pemberton's questions regarding comparable properties 225 Chambers Lane and 275 Chambers Lane in the Assessor's report, O'Connor reported that the properties were used for proximity to the subject property, sale date, location to the river, Rule 110, similar structures; and quality adjustment were made. In response to Pemberton's questions regarding adjustment procedures, O'Connor reported that the California State Board of Equalization handbook and cost guide was used for adjustments. In response to Pemberton's questions regarding large adjustments for comparable properties, O'Connor reported that

there were no good, straight comparison properties in Eastern Alpine County; some properties required large adjustments. In response to Pemberton's questions regarding quality values given to subject property, O'Connor reported that quality values given were based on information available; assessment was per State Board of Equalization guidelines and standards; using the same methodology for each comparable.

In response to Barth's questions regarding subject property information, O'Connor reported that subject property access was denied to the Assessor by the property owner; used information available that included a prior appraisal from applicant; determination of D7 value was made. O'Connor reported that there was limited information regarding interior; State Board of Equalization guidelines and standards were used.

In response to Barth's question regarding importance of Exhibit 12 photos, O'Connor reported that the Google Earth pictures were from the timeline of the assessment; development of the grounds, including a bridge were considered with the assessment.

O'Connor reported that one comparable property (225 Chambers Lane) in the area sold for \$825,000 with superior size, similar land use with proximity to the river but inferior quality due to age of the property in comparison to the subject property; setting value of the subject property for less than the good comparable sale (225 Chambers Lane) was unreasonable. In response to Pemberton's question regarding adjustment for the subject property sharing driveway, well and septic with adjacent lot, O'Connor reported that the shared use was the applicants other property with no easement on record.

Barth reported that the Assessor's appraisal evaluation in Exhibit 7 was higher than the recommendation on page 13; Property Tax Rule 13F stated that the Board was not required to find a higher value than the Assessor's value; the Assessor recommendation was to set value at \$700,000.

In response to Member Hames' question regarding the value of the bridge; O'Connor reported that the bridge was not included in the assessed value; a cost guide would be used.

In response to Member Griffith's questions regarding the appeal, O'Connor reported that the appeal was a Proposition 8 appeal; Board was asked to make determination on full market value for appeal year. In response to Member Griffith's questions regarding distressed sales, O'Connor reported that distressed sales did not meet Revenue and Taxation Code Rule 110; distressed sales were not considered. In response to Member Griffith's question regarding the disparity in value between the Assessor and Applicant appraisals, O'Connor reported that the Assessor's office was the property assessment specialist in Alpine County; expert in land valuation using Comparable Sales approach method; fee appraisers did not follow same rules as the Assessor.

Chair Woodrow closed testimony for Assessment Appeal 2015-05.

Chair Woodrow opened Assessment Appeal 2016-07 for testimony.

Pemberton reported that the market had not changed; the applicant had the same position and exhibits.

Assessor Exhibit 13: Assessor's Lien Date Value Presentation/Ad Valorem Appraisal of Residential Property 001-310-011-1, Appeal No. 2016-07 was submitted.

O'Connor reported that the lien date was January 1, 2016; comparable sales considered were anything up to three months post lien date; 2016 appraisal used the same comparable sales as 2015 appraisal, except comparable number three; adjustments were made for size and quality for each comparison property. O'Connor reported that consideration was given to comparison sales approach and cost comparison approach, both came in higher than factor base value; recommended using factor base year value.

In response to Pemberton's questions regarding methodology, O'Connor reported that the same methodology was used between 2015 and 2016 appraisals to determine values. In response to Pemberton's questions regarding comparable sales, O'Connor reported that comparable sales one and two were the same from the 2015 appraisal; comparable number three, 295 Nevada Road, was a recent sale, showing current market rates. In response to Pemberton's question regarding State Board of Equalization cost charts, O'Connor reported that State Board of Equalization cost charts factored minimally into the appraisal, only for landscaping. In response to Pemberton's question regarding how the sale was concluded, O'Connor reported that the sale was concluded using weighted average.

Barth reported that the Assessor testimony was concluded.

4.2. Continued Hearing on Application for Changed Assessment Appeal No. 2015-06 Regular Assessment for Roll year 2015 and Assessment Appeal No. 2016-08 Regular Assessment for Roll Year 2016, Parcel No. 001-310-0120, Greg and Carol Daum.

Applicant Attorney Tim Pemberton and Assessor Attorney Thomas Barth agreed that the Assessor would present first.

Assessor Exhibit 1 Assessor's Lien Date Value Presentation/Ad Valorem Appraisal of Residential Property 001-310-0120, Appeal No. 2015-06 was submitted.

Assessor Exhibit 2 Photograph of Subject Property on 11/17/2015 was submitted.

Assessor Exhibit 3 Pictures of 001-150-043-0 (275 Chambers Lane) taken from listing on Zillow was submitted.

O'Connor reported that Assessor Exhibit 1 was a new appraisal analysis for lien date 2015; square footage estimate was 3677; there was a discrepancy between Assessor and Applicant regarding square footage analysis; the Assessor's request to access the subject property for reexamination was denied; during the only inspection inside the subject property, it was noted that granite counter tops were installed. O'Connor reported that comparative sales, cost and income approaches were considered; cost method for new construction was used for valuation since the subject property was approximately one year old and determined to be the best method. O'Connor reported that Assessor Exhibit 2 showed photographs of the subject property; reported on the high quality features of the home; recommendation was to set value at \$1,386,778.

In response to Pemberton's questions regarding consideration of 671 River Ranch Road, O'Connor reported that all sales were considered; 671 River Ranch Road was a Real Estate Owned (REO) property; the property did not meet Rule 110 requirements and was not considered. In response to Pemberton's questions regarding bank owned properties sales, O'Connor reported that bank owned properties had distressed factors, not meeting Rule 110; distressed sales were not considered in comparison sales approach; had other recent comparable sales that met Rule 110 in Revenue and Taxation guidelines for the appraisal. In

response to Pemberton's question regarding rules for accepting sale price, O'Connor reported that the sale price was accepted as value under Rule 2 if there was no preponderance of evidence available within 90 days past the sale date.

In response to Pemberton's questions regarding assessed quality values, O'Connor reported that above grade living space was derived from analyzing market data, conferring with other counties for comparison and utilizing State Board guidelines for rating. In response to Pemberton's question regarding use of State Board cost charts, O'Connor reported that State Board Cost Charts were not utilized. O'Connor reported that the subject property was rated D9 quality due to features and number of corners on the home; one of the best homes in Eastern Alpine County. In response to Pemberton's question regarding subject property over improvement, O'Connor reported that the subject property was not considered an over improvement.

O'Connor reported that 225 Chambers Lane sale was an example of buyers' desire to purchase an older home for location on the river. Assessor testimony was concluded.

Applicant Exhibit A Appraisal of 581 River Ranch Road Improved Residential Property Appraisal Located at 581 River Ranch was submitted.

Applicant Exhibit B Photographs of 225 Chambers Lane was submitted.

Assistant County Clerk Stephanie Fong swore in Steven R. Johnson for testimony.

Pemberton introduced Appraiser Steven R. Johnson. Johnson reported that he was a licensed appraiser in the states of California and Nevada and provided list of qualifications in the appraisal.

In response to Pemberton's question regarding valuation process, Johnson reported that the Direct Sales (Market) Approach was used; cost approach was not used due to depressed market. Johnson reported that the value given to the subject property was \$800,000 for 2015 and \$800,000 for 2016. Johnson reviewed seven comparable sales in the appraisal, including 671 River Ranch Road, 355 Sunrise Rise Trail, 980 Sunrise Trail, 275 Chambers Lane, 705 Sunrise Trail, 531 River Ranch Road, and 581 River Ranch Road.

Barth objected to using sale comparison data outside relevant dates for both appeal years. Johnson reported that the market trend was weak for several years.

In response to Barth's question regarding subject property inspections in 2014 and 2016, Johnson reported that he was asked to inspect the property in 2014 due to concern by the property owners regarding taxable value for a prior year. In response to Barth's question regarding outcome of report prepared for prior tax year, Johnson reported that valuation was \$975,000 for date of completion in 2013. In response to Barth's questions regarding selection of comparison properties, Johnson reported that comparison properties were selected from sales in the area; the appraisal data was collected from the County website and comparable sales. In response to Barth's questions regarding inspection process and square footage measurement, Johnson reported that the subject property was inspected inside and out; square footage calculations were based on architect specifications of exterior finished walls; did spot check measurements during initial inspection of the subject property.

In response to Barth's questions regarding the format of the report, Johnson reported that the report was standard format used for property appraisals; appraisal reports done for lenders

were a chart and matrix format; the appraisal submitted for the hearing was formatted for broad view of the real estate market preferred by buyers and sellers. In response to Barth's questions regarding quality of subject property, Johnson reported that the subject property was good quality custom home; the subject property was not considered excellent in comparison to lake front properties at Lake Tahoe. In response to Barth's question regarding similar property in Nevada, Johnson reported that there were some properties with similar quality and features in Nevada. In response to Barth's question regarding value of Nevada properties compared to California properties, Johnson reported that Nevada properties were valued higher than California properties due to no state income tax. In response to Barth's question regarding appraisal disclosure stating that mathematical quantitative analysis was performed without math shown in the appraisal, Johnson reported that mathematical calculations were performed; the final estimate was his expert opinion, influenced by experience.

In response to Barth's question regarding Revenue and Taxation (R&T) Code 110 code definition of market value in relations to REO properties, Johnson reported that bank owned sales could satisfy open market, arm's length transactions without exigencies. Johnson reported that REO properties in the appraisal met R&T Code 110 standards. Johnson reported that market conditions were weak.

In response to Barth's question regarding defining objective and subjective scale of adjustments for comparison sales in the appraisal, Johnson reported that scale of adjustments were not quantified, adjustments were described in terms of upward or downward adjustments. In response to Barth's question regarding calculated analysis Johnson reported that no price adjustments were made, adjustments were made utilizing professional opinion and reviewing totality of the evidence of value. Johnson reported that the data supported that homes in Woodfords, Mesa Vista and River Ranch could not be sold for cost; buyers would likely pay \$800,000 for the subject property.

In response to Member Griffith's question regarding market value definitions, Deputy County Counsel Joseph Larmour reported that the Board would be given terms during deliberation; R&T Code Section 110 market value definitions would be utilized in deliberations. In response to Member Griffith's question regarding the Assessor's restriction on determining value, Barth reported that the answer was not black and white; definition of full cash value, assessor's rules and the housing market determined assessed values.

In response to Member Griffith's question regarding experience and result with contesting assessed values in California, Johnson reported that he had contested assessed values in California; Kirkwood employee housing property results did not go well.

Pemberton called Applicant Carol Daum as witness. Daum presented video <https://www.boe.ca.gov/info/AssessmentVideo/>; updated in 2015. Daum referenced the State Board of Equalization values explanation in the video; State Board of Equalization Publication Number 30, page 15, updated in 2017, for written definition of residential property appeals. Daum reported that the Assessor focused on quality of the subject property, not accounting for the market value; cost method did not accurately determine value.

Barth reported no objection to the video; advised applicant to consult applicant counsel regarding definitions and laws.

Applicant Exhibit C Photographs of 90 Jenny May Way (2013) was submitted.

Applicant Exhibit D From Assessors Office 408.1 (d) was submitted.

Applicant Exhibit E State Board of Equalization Definitions was submitted.

Daum reported that Applicant Exhibit B data showed taxable value for 225 Chambers Lane and adjacent property was set in 2015, accepting 2014 sale price. Daum referenced 2014 State Board of Equalization cost analysis; the Assessor made no adjustment for improvements on referenced properties. Daum reported that Applicant Exhibit C was 90 Jenny May; no adjustments for improvements were made by the Assessor. Daum reported that functional and economic obsolescence was not considered; solar was a non-taxable improvement on subject property. Daum reported that the Google Earth image of the subject property showed the property size. Daum reported that receipts for concrete work were available but Assessor would only use cost guides for values. Daum reported that the subject property was under Proposition 8 for declining market. Daum reported that it was unlikely that the subject property could be sold for the assessed build costs. Daum reported that the area was not profitable for builders or spec home builders. Daum reported that Applicant Exhibit D showed that there were only distressed sales in 2014; no sales over \$500,000. Daum reported that Applicant Exhibit E were definitions on curable and incurable obsolescence, real estate principals and principals of regression were used by the State Board of Equalization.

In response to Barth's question regarding receipt of Solar Energy New Construction Form from the Assessor, Daum reported that the form was received; was not required to submit due to change in law.

In response to Barth's objection that Daum was not an expert to testify to obsolescence, Larmour reported that there was no objection to Board receiving information but there had been no evidence presented in the record.

Assessor Exhibit 4 Graph of sales from 2009-2016 was submitted.

O'Connor reported that Assessor Exhibit 4 derived from Assessor's sales chart database showed upward trends on the market; properties falling below median line were foreclosures. In response to Barth's question regarding market for new home construction, O'Connor reported that 10 new home building permits were pulled in 2014-2015.

In response to Member Griffith's question regarding Assessor Exhibit 4 mathematical value of the line on the map, O'Connor reported that assumption was a median; Microsoft Office Excel software automatically placed it on the chart. Member Griffith reported that co-efficient of correlation would be important number to know because it determined accuracy in the line.

In response to Pemberton's question regarding chart preparer, O'Connor reported that he prepared the scatter chart. In response to Pemberton's objection to Assessor Exhibit 4 on the basis of select foundation, Larmour reported that the testimony regarding Assessor Exhibit 4 had sufficient foundation based on how chart and line were created; the Board would assign weight to the line as determined by the Board.

Assessor Exhibit 5 Assessor's Lien Date Value Presentation/Ad Valorem Appraisal of Residential Property 001-310-0120, Appeal No. 2016-08 was submitted.

O'Connor reported that Assessor Exhibit 5 there were minimal cost adjustments. O'Connor reported on comparable sales 225 Chambers Lane, 5 Hawkside Court, 980 Sunrise Trail; 274 Crystal Springs Road, 355 Sunrise Trail, 199 Lower Manzanita. O'Connor reported comparable number six (199 Lower Manzanita) proved that buyers were willing to purchase

unique properties in the County. O'Connor recommended that the Board adjust the subject property existing 2016/2017 factor bas year value of \$1,406,504 to Proposition 8 value of \$1,390,000.

In response to Pemberton's questions regarding of land valuation, O'Connor reported that land value was determined by size and location of the property; historically land with trees were valued double the value of properties without trees. In response to Pemberton's question regarding land sales sold in the area, O'Connor reported that recent land sales were 1) Upper Manzanita at \$165,000 and 2) Hawkins Ranch Road for \$149,000. In response to Pemberton's questions regarding adjustments of comparison properties, O'Connor reported that the comparison sales used were not ideal due to adjustments; utilized best sales available; the best comparable sale was 225 Chambers Lane.

In response to Barth's question regarding cost approach, O'Connor reported that cost approach was relevant and legitimate way of analyzing new residential construction.

Pemberton reported that Johnson's appraisal report was submitted for both appeals; there was no change in testimony between appraisal years.

Larmour reported that closing briefs may be scheduled but not required.

Member Griffith requested that County Counsel provide the Board with the definition of fair market value; requested that Assessor and Applicant Counsels frame their arguments.

The Board set briefing deadlines: first brief was due on 10/27; second (response) brief was due on 11/6; Deliberations were set for 12/5 at 1:30 p.m.

5. ADJOURNMENT

The Board adjourned to the next regular meeting at Alpine County Government Center, 99 Water Street, Markleeville, California.

Terry Woodrow, Chair, Board of Equalization,
County of Alpine, State of California

ATTEST:

Teola L. Tremayne, County Clerk and ex officio
Clerk of the County Board of Equalization,
County of Alpine, State of California

Teola Tremayne

From: C Daum <designscapes@att.net>
Sent: Tuesday, August 7, 2018 9:09 AM
To: Teola Tremayne
Subject: Today's Oral Communications BOE

RECEIVED

AUG 07 2018

ALPINE COUNTY CLERK
BoE, Co. Counsel

Dear Teola,
Regarding today's BOE meeting under oral communications,
I would like to request changes to the minutes of October 10, 2017 Item 3.1 on the agenda as attached.
I would like to state for the record on Item 3.5 a public records request was submitted on July 3, 2017 to disclose how the board voted.

Respectfully,

Carol Daum

The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from other disclosure. If you are not the intended recipient of this message or their agent, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited. Please do not forward this message without permission from the sender.

Attachment: SUBMITTED 8-7-2018 Oral Communication - Carol Daum (Minutes)

Request for the minutes of October 10, 2017 be revised/corrected to include a few important missing details.

On page 3 towards the end of the 7th paragraph the assessor did not say fee appraisers do not follow the same rules as appraisers. At approximately 1:37 on the audio he stated "an appraiser can utilize foreclosure and listings in analysis. The R & T code and State Board does say you can consider listings, and can consider data as long as it is arms length".

On page 5, on the 2nd to last paragraph please add after the appraisal data was collected from the County website and comparable sales...he identified and determined the sales that were most comparable.

Approximately 3:18 on the audio Mr. Johnson gave an example of an excellent quality home with custom 2' wide poured concrete walls. He also stated upper end buyers tend to want to create their own custom home. Another part of the problem for the subject home is competing with lower tax in Nevada.

The end of Paragraph 1 on Page 6 said "the final estimate was his expert opinion, influenced by experience and factors in the market place.

At Approx 3:23 in the audio Mr. Johnson further explained that he could only support using mathematical adjustments in a paired sales comparison.

Mr. Barth asked Mr. Johnson if he used the same terminology on pg 59-63 of his report in all of his appraisal reports. Mr. Johnson responded, yes.

At approximately 3:33 Mr. Johnson gave testimony that 671 River Ranch was reported to be in average to good condition because the home inspection report was clean.

On Page 6, in the 4th Paragraph Member Griffiths question was regarding the market value definition given on page 3 of Mr. Johnson's appraisal report quoting 110.1? No clear definition was ever given at the hearing: County Council stated "he believed" R & T Code Section 110 market value definitions would be utilized in deliberations. Mr. Pemberton questioned if everyone was in agreement that full cash value is full market value? Mr. Barth referred to "Fair market value"

Member Griffith then questioned (about 4:14 audio), "Is there a restriction to operate under rules in assessment that do not apply to the appraiser's value? Why are we seeing great

differences between appraised values and assessors values? Mr. Barth Responded it was not clear cut. No references to rules were given.

Member Griffith asked a follow up question for Mr. Johnson inquiring if he was ever involved in other contested values in CA and he responded, yes.

Mr. Johnson clarified the definition of market value stating "let's not word smith too much", Market value is between a willing buyer and willing seller, Exposed on the open market, Both parties acting on their own best interest. If you are coming back to the definition of market value that is what I am talking about I have a hard time thinking that you are going to tax a person on a value based on the cost approach when the market will not support that cost. I don't think that is the intent of this."

In Paragraph 6 of page 6 Daum's reference to the State BOE video and publication was for the states definition of market value.

Page 7 in the first paragraph, (4:30 audio) important detail was left out that the land values for the Chambers lane properties was valued at \$175K.

80% of 225 Chambers was landscaped and the home was upgraded. (At approx 4:34 audio) regarding 90 Jenny May Way Daum gave testimony to the very high quality home. Basement is not truly underground; one side is above ground with exterior windows and doors. Walls are custom 1' wide poured concrete. Daum reported the board heard testimony the area was not profitable for builders or spec home builders.

Please correct 1st paragraph... that Exhibit D showed that 2015 had all distressed sales. Only 4 sales were in 2014. No sales in 2013 were over \$500,000.

Daum testified (approx 4:43 audio) that the State BOE Principle of Regression is referring to economic obsolescence. She reported that that is what was happening around her property affecting her value.

At the end of the 3rd paragraph, Daum reported she could submit her own independent evidence according to BOE she does not have and that there was testimony given regarding exhibit E obsolescence suffering from obsolescence.(4:51 audio)

AGENDA TRANSMITTAL



TO: Board of Equalization

FROM: Teola Tremayne, County Clerk

DATE OF MEETING: September 18, 2018

PREPARED BY: Stephanie Fong, Asst. County Clerk

TITLE: Request approval of regular meeting minutes of 8/7/2018.

SUMMARY:

RECOMMENDED ACTION: Approval

ISSUE STATEMENT AND DISCUSSION:

FISCAL IMPACT:

- 1) Budgeted Current Fiscal Year
- 2) Total Anticipated Cost Current Year
- 3) Total Anticipated Cost Annual Year

(Not Applicable)

\$0.00

\$0.00

\$0.00

SOURCE

- Unanticipated \$0.00
- Revenue From Contingency \$0.00
- Other: \$0.00

FUNDING SOURCE: N/A

INSTRUCTIONS TO CLERK:

BOARD OF EQUALIZATION

County of Alpine
P.O. Box 158
Markleeville, CA 96120

Telephone 530-694-2281
Fax 530-694-2491

MINUTES

August 7, 2018 11:00 AM

Unapproved!
Subject to Correction

1. CALL TO ORDER

Chair Jardine called the Regular Meeting to order at 11:12 AM with Members Donald M. Jardine, Ron Hames, Terry Woodrow, and David Griffith present. Member Katherine Rakow was absent.

2. ORAL COMMUNICATIONS

Woodfords resident Carol Daum reported that corrections to the minutes were submitted to the County Clerk.

3. CONSENT AGENDA

These matters are expected to be routine and non-controversial and are usually approved by a single majority vote without discussion. Items can be removed from the consent agenda to be discussed and considered separately.

Member Griffith pulled Item 3.1 for comment.

MOTION Griffith / SECOND Hames approving Consent Agenda as follows:

AYES: Members Donald M. Jardine, Ron Hames, Terry Woodrow, David Griffith

ABSENT: Member Katherine Rakow;

MOTION CARRIED.

- 3.1. This item was pulled from Consent Agenda
- 3.2. Continued regular meeting minutes of 3/20/2018.
- 3.3. Regular meeting minutes of 5/15/2018.
- 3.4. Regular meeting minutes of 6/12/2018.
- 3.5. Regular meeting minutes of 7/3/2018.

ITEMS PULLED FROM CONSENT AGENDA**3.1. Continued request for approval of regular meeting minutes of 10/10/2017.**

In response to Member Griffith's question regarding voting on continued regular meeting minutes of 10/10/2017; Deputy County Counsel Joseph Larmour reported that all Board Members had the same information. Member Hames requested continuing the minutes to review the submitted comments by Applicant Carol Daum. The Board continued the minutes.

4. REGULAR AGENDA**4.1. Affirmation of the Adoption of Findings of Fact regarding Changed Assessment No. 2014-05 Supplemental Assessment for Roll Year 2013/2014, Parcel No. 001-310-0120.**

Deputy County Counsel reported that a request for public vote in open session was made.

Attachment: Unapproved BOE Minutes 8-7-2018 (Minutes)

MOTION Hames / SECOND Woodrow Affirmation of the Adoption of Findings of Fact regarding Changed Assessment No. 2014-05 Supplemental Assessment for Roll Year 2013/2014, Parcel No. 001-310-0120.

AYES: Members Donald M. Jardine, Ron Hames, Terry Woodrow

NOES: Member David Griffith;

ABSENT: Member Katherine Rakow;

MOTION CARRIED.

4.2. Request approval to consolidate Assessment Appeal No. 2017-06 Supplemental Assessment for Roll Year 2016/2017 with Assessment Appeal No. 2018-01 Escaped Assessment for Roll Year 2017/2018, Parcel No. 001-310-0110, Greg and Carol Daum; and request that the Board hear both assessment appeals on October 3, 2018.

In response to Applicant Carol Daum' question regarding when the date of transfer was completed, Deputy County Counsel Joseph Larmour reported that the Board would not have the information until the appeal; directed Daum to Assessor/Recorder's office for the information.

Alpine County Appraiser Alison Langley read a letter from Assessor/Recorder Donald O'Connor regarding support of hearing Appeal No. 2017-06 and Appeal No. 2018-01 on 10/3.

MOTION Griffith / SECOND Hames approving to consolidate Assessment Appeal No. 2017-06 Supplemental Assessment for Roll Year 2016/2017 with Assessment Appeal No. 2018-01 Escaped Assessment for Roll Year 2017/2018, Parcel No. 001-310-0110, Greg and Carol Daum; and request that the Board hear both assessment appeals on October 3, 2018.

AYES: Members Donald M. Jardine, Ron Hames, Terry Woodrow, David Griffith

ABSENT: Member Katherine Rakow;

MOTION CARRIED.

5. CLOSED SESSION

5.1. Conference with legal counsel pursuant to Government Code 54956.9 (1) - Pending Litigation Daum V. Alpine County. Case # C-16-1319.

Information was given.

6. ADJOURNMENT

The Board adjourned to the next regular meeting at Alpine County Government Center, 99 Water Street, Markleeville, California.

Donald M. Jardine, Chair, Board of Equalization,
County of Alpine, State of California

ATTEST:

Teola L. Tremayne, County Clerk and ex officio
Clerk of the County Board of Equalization,
County of Alpine, State of California

AGENDA TRANSMITTAL



TO: Board of Equalization

FROM: Teola Tremayne, County Clerk

DATE OF MEETING: September 18, 2018

PREPARED BY: Stephanie Fong, Asst. County Clerk

TITLE: Request approval of regular meeting minutes of 9/4/2018.

SUMMARY:

RECOMMENDED ACTION: Approval

ISSUE STATEMENT AND DISCUSSION:

FISCAL IMPACT:

- 1) Budgeted Current Fiscal Year
- 2) Total Anticipated Cost Current Year
- 3) Total Anticipated Cost Annual Year

(Not
Applicable)
\$0.00
\$0.00
\$0.00

SOURCE

Unanticipated \$0.00
 Revenue From \$0.00
 Contingency \$0.00
 Other:

FUNDING SOURCE: N/A

INSTRUCTIONS TO CLERK:

BOARD OF EQUALIZATION

County of Alpine
P.O. Box 158
Markleeville, CA 96120

Telephone 530-694-2281
Fax 530-694-2491

MINUTES

September 4, 2018 11:00 AM

1. CALL TO ORDER

Chair Donald M. Jardine called the Regular Meeting to order at 11:27 AM with Members Donald M. Jardine, Ron Hames, Katherine Rakow, Terry Woodrow, and David Griffith present.

2. CLOSED SESSION

3.1. Conference with legal counsel pursuant to Government Code § 54956.9 (d) (1)- Existing Litigation Daum V. Alpine County. Case # C-16-1319..

Direction was given to staff.

4. ADJOURNMENT

The Board adjourned to the next regular meeting at Alpine County Government Center, 99 Water Street, Markleeville, California.

Donald M. Jardine, Chair, Board of Equalization,
County of Alpine, State of California

ATTEST:

Teola L. Tremayne, County Clerk and ex officio
Clerk of the County Board of Equalization,
County of Alpine, State of California
By: Stephanie Fong, Assistant County Clerk

***A complete audio recording of this meeting is available on the County website*
www.alpinecountyca.gov**

Attachment: Unapproved BOE Minutes 9-4-2018 (Minutes)

AGENDA TRANSMITTAL



TO: Board of Equalization

FROM: Teola Tremayne, County Clerk

DATE OF MEETING: September 18, 2018

PREPARED BY: Stephanie Fong, Asst. County Clerk

TITLE: Request to reschedule hearing for Assessment Appeal No. 2017-06 and Appeal No. 2018-01 - JCLG Faith LLC.

SUMMARY: On May 15, 2018, the Board of Equalization scheduled a hearing date for Assessment Appeal 2017-06 and Appeal No. 2018-01 JCLG Faith LLC.

RECOMMENDED ACTION: schedule hearing date for Assessment Appeal No. 2017-06 and Appeal No. 2018-01.

ISSUE STATEMENT AND DISCUSSION:

FISCAL IMPACT:

	<input checked="" type="checkbox"/> (Not Applicable)
1) Budgeted Current Fiscal Year	
2) Total Anticipated Cost Current Year	<u>\$0.00</u>
3) Total Anticipated Cost Annual Year	<u>\$0.00</u>

SOURCE

<input type="checkbox"/> Unanticipated	<u>\$0.00</u>
<input type="checkbox"/> Revenue From Contingency	<u>\$0.00</u>
Other:	

FUNDING SOURCE:

INSTRUCTIONS TO CLERK: Clerk, Assessor/Recorder, JCLG Faith LLC

BOARD OF EQUALIZATION

County of Alpine
P.O. Box 158
Markleeville, CA 96120

Telephone 530-694-2281
Fax 530-694-2491

CONFIRMATION OF SCHEDULED HEARING

RECEIVED

SEP 11 2018

ALPINE COUNTY CLERK

IMPORTANT:

PLEASE CONFIRM YOUR INTENTION TO APPEAR. FAILURE TO DO SO MAY RESULT IN YOUR APPEAL BEING DENIED. FAILURE TO APPEAR AFTER CONFIRMING INTENT TO DO SO WILL RESULT IN A FINDING OF DEFAULT AND YOU WILL BE CHARGED THE COST OF THE APPEAL AND YOUR APPEAL WILL BE SUMMARILY DENIED.

Application Number(s): 2017-06 credited 2018-01 Hearing Date: Oct 3, 2018

Assessee/Owner: JCLG Faith LLC
(Please Print)

Yes, I (or my agent) will be present for my scheduled hearing.

I am unable to attend on the date specified. Per Rule 323(a), I request a postponement of my hearing date for the following reasons: Appraiser is out of Country for scheduled hearing, & is unavailable during Diamond Valley school breaks due to travel & care taking.
Please reschedule my hearing after (date) Jan 22, 2019
One postponement request is permitted. The request must be submitted at least 21 days prior to the hearing date and accompanied by the signed extension form below. (Call the Clerk at (530) 694-2281 to request a postponement.)

Please withdraw my appeal(s). I do not intend to appear at my scheduled hearing.

Careal Daum Signature: Owner or Agent (please circle) 9-11-18 Date 530-694-1049 Daytime Telephone Number

COMPLETE AND RETURN WITHIN 21 DAYS OF THE HEARING DATE

REQUEST FOR EXTENSION

Application number(s): _____ Applicant: _____

Parcel No(s): _____

ASSESSMENT APPEALS BOARD:

I, _____ hereby agree that, in accordance with Revenue and Taxation Code Section 1604(c), the time for the hearing and determination of the above-referenced application(s) shall be extended indefinitely; provided, however, that upon written notice of my intent to revoke such extension, the two-year period in which the Assessment Appeals Board is required to conduct a hearing and make a final determination on the above-referenced application(s) shall not commence to run until 120 days after delivery of such written notice on the Clerk of the Assessment Appeals Board.

Date Signed

Print Name of Applicant or Agent

Company/Firm Name (Agent's)

Signature of Applicant/Agent

Mailing Address

City, State, Zip Code

Daytime Telephone Number

Alternate Telephone Number