

**NEVADA COUNTY ASSESSMENT APPEALS BOARD MEETING  
MINUTES  
February 24, 2020**

**SPECIAL MEETING: 9:00 a.m.**

Call to Order:

ACTION TAKEN: Chair Bushore called the meeting to order at 9:00 a.m.

The following Board Members present:

Gerald Bushore (Chair)  
James Rees  
James Dal Bon

Pledge of Allegiance:

ACTION TAKEN: Pledge of allegiance held.

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Corrections and/or deletions to the agenda.

ACTION TAKEN: Ms. Lelia Loomis, Deputy Clerk, reported that there were no corrections.

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Public Comment:

ACTION TAKEN: None.

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**CONSENT CALENDAR**

1. 18/19 Regular Assessment #18-008: Safeway, Inc., Applicant. Property Tax Assistance Co., Inc., Agent. Assessment #800-000-111-000. Property located at Neal Street, Grass Valley. Applicant's opinion of value: \$261,096. Assessor's value: \$522,190. Applicant requested a one-time postponement from the December 16, 2019 hearing. Assessor has requested a one-time postponement to schedule the hearing in the 2020/21 Fiscal Year. Request to approve Waiver to Extend Hearing on Application for Changed Assessment. Findings of Fact are not requested.

**Requested Action:** Approval of the Two-Year Waiver to Extend Hearing on application for Changed Assessment. (Approved)

2. 18/19 Regular Assessment #18-016: Safeway, Inc., Applicant. Property Tax Assistance Co., Inc., Agent. APN 018-570-035. Property located at Donner Pass Road, Truckee. Applicant's opinion of value: \$877,410. Assessor's value: \$1,754,820. Applicant requested a one-time postponement from the December 16, 2019 hearing. Assessor has requested a one-time postponement to schedule the hearing in the 2020/21 Fiscal Year. Request to approve Waiver to Extend Hearing on Application for Changed Assessment. Findings of Fact are not requested.

**Requested Action:** Approval of the Two-Year Waiver to Extend Hearing on application for Changed Assessment. (Approved)

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3. 18/19 Regular Assessment #18-017: Safeway, Inc., Applicant. Property Tax Assistance Co., Inc., Agent. Assessment #800-000-112-000. Property located at Combie Road, Grass Valley. Applicant's opinion of value: \$1,199,598. Assessor's value: \$2,399,195. Applicant requested a one-time postponement from the December 16, 2019 hearing. Assessor has requested a one-time postponement to schedule the hearing in the 2020/21 Fiscal Year. Request to approve Waiver to Extend Hearing on Application for Changed Assessment. Findings of Fact are not requested.

**Requested Action:** Approval of the Two-Year Waiver to Extend Hearing on application for Changed Assessment. (Approved)

4. Acceptance of minutes for January 27, 2020. (Accepted)

**ACTION TAKEN:** Chair Bushore introduced the consent calendar.

**MOTION:** Motion made by Mr. Rees, seconded by Mr. Dal Bon, to approve the consent calendar. On a roll call vote, the motion passed unanimously.

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**ASSESSMENT HEARINGS:**

5. 18/19 Regular Assessment #18-019: Richard Oberleitner, Applicant. APN 035-221-017. Property located on Nevada City Highway, Grass Valley. Applicant's opinion of value: \$51,000. Assessor's value: \$154,631. Findings of Fact was not marked. Hearing postponed from the August 19, 2019 meeting at the Applicant's request. Hearing postponed from the January 27, 2020 meeting at the Applicant's request.

**Requested Action:** Hold hearing and make determination regarding the appeal.

**ACTION TAKEN:** Mr. Oberleitner stated that the second meeting was postponed due to personal health reasons.

The following people were sworn in by Ms. Lelia Loomis, Deputy Clerk to the Board: Mr. Richard Oberleitner, Appellant; and Mr. Ernie Thompson, Chief Appraiser.

In order to establish whose responsibility was the "Burden of Proof" Chair Bushore asked if Mr. Oberleitner lived on the property. Mr. Oberleitner stated that currently he was not living there, but before there was damage to the roof, he was living there. Also, Chair Bushore noted that Mr. Oberleitner did not check the Findings of Fact on the Application and requested Mr. Scott McLeran, Assistant County Counsel give a brief explanation of Findings of Fact.

Mr. Scott McLeran, Assistant County Counsel, explained what Findings of Fact were and Ms. Loomis stated that the deposit, due today, was \$178.15. Upon learning that the Findings of Fact were not necessary for the proceedings to move forward, Mr. Oberleitner decided he did not want Findings of Fact. Mr. McLeran also clarified for Mr. Oberleitner that he could obtain a transcript of the hearing at a cost, or a copy of the recording, again at cost.

Chair Bushore asked Mr. McLeran to assist in deciding the Burden of Proof. Mr. Oberleitner further described his living situation. An Assessor's staff member was asked to check the property regarding the homeowner's exemption. It was established that Mr. Oberleitner receives the homeowner's exemption on his taxes. Therefore, the Burden of Proof is with the Assessor.

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Chair Bushore asked if either of the parties had evidence to submit to the clerk. Both Mr. Oberleitner and the Assessor submitted evidence. Assessor's evidence was recorded as Exhibit 1 and Mr. Oberleitner's evidence was recorded as Exhibit A. All parties received copies and evidence was reviewed and accepted.

Chair Bushore asked Mr. Thompson if the Assessor stipulates that this property is Mr. Oberleitner's primary residence. Mr. Thompson replied that is acceptable to the Assessor.

Mr. Thompson reviewed the description of the property. He stated that the house needs significant maintenance. He reported that the roof was recently replaced. At issue today is the base value of the property as of January 1, 2018, which makes this review a Proposition 8 review. The applicant purchased the property in 2002 and since then there were two subsequent ownership transfers from parent to child and therefore exempt from re-appraisal. Therefore, the property has retained its 2002 base value. Mr. Thompson reviewed subsequent reductions and increases in value over the next 15 years. Then in 2018 the property value was restored to its factored base year value of \$161,631. The applicant requested an informal review and also filed an Assessment Appeal Application. As a result of the informal review, the property was rolled back to \$115,000 and processed roll corrections, which were included in the current billing. The property is a single-family residence and the Sales Comparison Approach was used to determine the Fair Market Value. Mr. Thompson reviewed the submitted comparable property exhibits. Mr. Thompson stated that staff is recommending a \$45,000 value for the land, and a \$70,000 value for improvements, for a total value of \$115,000 to be enrolled as market value.

Mr. Oberleitner stated he had no questions regarding Mr. Thompson's presentation. He proceeded to review the comparables he submitted as exhibits which he felt were better representations of houses equal to his, although he stated both are larger than his with larger size lots and each has a garage. He felt the valuations were unfair because his house is in such poor condition. He stated that he is aware both of his neighbors are paying less property tax than he is.

Mr. Thompson responded regarding the base year values of the properties the Appraiser used as comparables.

Mr. Oberleitner wanted to add that one of the comparables, which has had substantial remodeling, also has two garages.

Mr. Rees asked Mr. Thompson if he knew what the base year value of the third property was on the applicant's exhibits.

Mr. Dal Bon asked Mr. Thompson if he had ever had the chance to explain to Mr. Oberleitner the nature of how California property taxation works. Mr. Thompson responded that they had discussed the subject. Mr. Oberleitner confirmed that discussion. Mr. Dal Bon took a moment to give a brief explanation of how property tax evaluation changed after Proposition 13 was passed. He stated that the only issue at hand is if the current value on the role reflects the true fair market value of the property. He felt that the comparables the Assessor used were sufficiently comparable to indicate the value of the property in question.

Discussion regarding the process of California valuation of property continued.

Mr. Oberleitner wanted to clarify that the current method of valuation is not an apple to apple comparison of property, but rather a method prescribed by law, which only has to do with timing and sales prices. He felt that this was an unjust property tax system in general. He felt that his understanding of how assessments are calculated was clear at this time.

Chair Bushore asked Mr. Oberleitner to clarify the opinion of value for his property that he listed on his appeal application. Mr. Oberleitner explained his reasoning. Chair Bushore asked if Mr. Oberleitner consulted a separate appraiser for a valuation. Mr. Oberleitner responded that he had not.

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Chair Bushore stated what the value was listed at currently, and what the new appraisal would be, according to Mr. Thompson. He asked for Mr. Oberleitner's opinion of the new value.

Further discussion ensued.

**MOTION:** Motion made by Mr. Rees, seconded by Mr. Dal bon, to sustain the Assessor's proposed value of \$115,000; \$45,000 land plus \$70,000 improvement. On a roll call vote, the motion passed unanimously

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6. 18/19 Regular Assessment #18-025: BP Properties, Applicant. Protax, LLC, Agent. APN 035-530-012. Property located on Sierra College Drive, Grass Valley. Applicant's opinion of value: \$2,079,000. Assessor's value: \$3,465,000. All parties stipulated to continue the hearing from October 21, 2019 to December 16, 2019 at 9:00 a.m. All parties stipulated to continue the hearing from December 16, 2019 to January 27, 2020 at 9:00 a.m. Findings of Fact not requested.

**Requested Action:** Hold hearing and make determination regarding the appeal.

**MOTION:** Motion made by Mr. Rees, seconded by Mr. Dal bon, to deny the appeal for lack of appearance. On a roll call vote, the motion passed unanimously

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Mr. Thompson asked about the possibility of a May meeting. Ms. Loomis responded that the meeting would be on May 18<sup>th</sup> and that the Board is available. Chair Bushore requested that we go ahead and schedule the May 18, 2020 meeting.

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**ADJOURNMENT:**

ACTION TAKEN: Chair Bushore adjourned the meeting at 10:09 a.m

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*Debra R. Bushore*

Chair of the Assessment Appeals Board

ATTEST:

By:

*Lelia Loomis*  
Lelia Loomis, Deputy Clerk to the Board