BOE-305-AH (P1) REV. 11 (05-22)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.

Non-Refundable processing fee to be paid at the time of filing. \$35.00 for residential property up to three (3)units \$100.00 for all other property types

RETURN TO: COUNTY OF LAKE CLERK OF THE BOARD 255 N. FORBES STREET LAKEPORT, CA. 95453

TO LAKE

COUNTY OF LAKE BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

continuance of the hearing or denial of the a	appeal Do	not						
continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application. 1. APPLICANT INFORMATION - PLEASE PRINT NAME OF APPLICANT (LAST, FIRST, MIDDLE, INITIAL), BUSINESS, OR TRUST NAME				APPLICATION	APPLICATION NUMBER: Clerk Use Only			
				45	45 - 2024 EMAIL ADDRESS			
				EMAIL ADDRESS				
McIntyre Gavin	19					_		
MAII ING ADDRESS OF ADDI ICANT (STREET ADDRESS)	OR P. O. BOX)							
ory Potter Valley	STATE	75469	DAYTIME TELEPHONI	AI TERNATE TE	LEPHONE	FAX TELEPHONE		
2. CONTACT INFORMATION - AGENT, AT			OE ADDI ICANT IF	applicable (PED	DESENTAT	TION IS OPTIONAL \		
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRE			OF AFFEIGANT II	EMAIL ADDRESS	CESENTA	TION IS OF HONAL)		
COMPANY NAME								
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTI	TAL)						
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)								
MAILING ADDRESS (STREET ADDRESS ON F. O. BOX)								
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TE	LEPHONE	FAX TELEPHONE		
]()	()		()		
AUTHORIZATION OF AGENT The following information must be comp	lated (or a	AUTH	ORIZATION ATTAC	HED	the even	t is a licensed California		
attorney as indicated in the Certification	section (nacried to this	application-see il hild parent registi	istructions) unies: ered domestic nar	tner or th	t is a licerised California a narson affected. If the		
applicant is a business entity, the agent								
The person named in Section 2 above is								
		ents, and othe	erwise settle issues	s relating to this a	oplication.			
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	EMPLOYEE		TITLE			DATE		
<u> </u>			4					
3. PROPERTY IDENTIFICATION INFORM Yes No Is this property a single		ling that is occup	ied as the principal pla	ce of residence by the	owner?			
ENTER APPLICABLE NUMBER FROM Y	-		970	•				
ASSESSOR'S PARCEL NUMBER OOI - 031 - 080			ER .	FEE NUMBER				
ACCOUNT NUMBER	TAX E	BILL NUMBER						
23514 18N29 TR	Lake 1	Pillsbur	v, CA 9546	DOING BUSINES	SS AS (DBA),	if appropriate		
PROPERTY TYPE								
SINGLE-FAMILY / CONDOMINIUM / TOV	VNHOUSE /	DUPLEX	☐ AGRICULTUR	AL	POSSE	SSORY INTEREST		
☐ MULTI-FAMILY/APARTMENTS: NO. OF L	JNITS		MANUFACTUR	RED HOME	_	IT LAND		
COMMERCIAL/INDUSTRIAL		_	☐ WATER CRAFT		☐ AIRCR			
BUSINESS PERSONAL PROPERTY/FIX	TURES		OTHER:	'	_ AINON	A 1		
1. VALUE 2023 - 2024	A. V	ALUE ON ROLL	B. APPLICAN	IT'S OPINION OF VALI	JE C.	APPEALS BOARD USE ONLY		
LAND	173	3, 27.2	+	293,495				
IMPROVEMENTS/STRUCTURES		5,100	12,	0,646				
FIXTURES			,					
PERSONAL PROPERTY (see instructions)								
MINERAL RIGHTS								
TREES & VINES								
OTHER			800					
TOTAL	19	6,372	10	5,591				
PENALTIES (amount or percent)		,		4				

BOE-305-AH (P2) REV. 11 (05-22)						
5. TYPE OF ASSESSMENT BEING APPEALED V Check only one. See instructions for filing periods						
REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR						
□ SUPPLEMENTAL ASSESSMENT						
*DATE OF NOTICE: ROLL YEAR:						
□ ROLL CHANGE IT ESCAPE ASSESSMENT □ CALAMITY REASSESSMENT □ PENALTY ASSESSMENT *DATE OF NOTICE: 11-21-2024 **ROLL YEAR: 2023-2024						
NOEL LEAK						
If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:						
A. DECLINE IN VALUE						
 The assessor's roll value exceeds the market value as of January 1 of the current year. B. CHANGE IN OWNERSHIP 						
1. No change in ownership occurred on the date of						
 1. No change in ownership occurred on the date of ✓ 2. Base year value for the change in ownership established on the date of C. NEW CONSTRUCTION 						
c. NEW CONSTRUCTION base year = 2013						
1. No new construction occurred on the date of						
2. Base year value for the completed new construction established on the date of is incorrect.						
☐ 3. Value of construction in progress on January 1 is incorrect.						
D. CALAMITY REASSESSMENT						
 ☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity. E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value. 						
☐ 1. All personal property/fixtures.						
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.						
F. PENALTY ASSESSMENT						
☐ Penalty assessment is not justified.						
G. CLASSIFICATION/ALLOCATION						
1. Classification of property is incorrect.						
 2. Allocation of value of property is incorrect (e.g., between land and improvements). H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value. 						
☐ 1. Amount of escape assessment is incorrect.						
☐ 2. Assessment of other property of the assessee at the location is incorrect.						
2. Assessment of other property of the assessee at the location is incorrect. 1. OTHER Base year (2015) value for Escaped Assessment of Explanation (attach sheet if necessary) (2023-2034) is incorrect, see Attachment I						
Explanation (attach sheet if necessary) (2023-2034) Is incorrect, see Attachment 1						
7. WRITEN FINDINGS OF FACTS (\$ per) V Are requested. Are not requested.						
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions. ☐ Yes ☑ No						
CERTIFICATION						
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any						
accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an						
agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar						
Number, who has been retained by the applicant and has been authorized by that person to file this application.						
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application) SIGNED AT (CITY, STATE) DATE 12 - 30-2024						
NAME (Please Print)						
Gavin McIntyre						
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)						
✓ ✓ OWNER						
CORPORATE OFFICER OR DESIGNATED EMPLOYEE						

Attachment I

The reasons that I rely upon to support requested changes, and preserve these issues for a higher court, are as follows:

- I. The base year (2015) value (which was utilized for the Escaped Assessments (for 2017-2025) were calculated incorrectly based on the following undisputed facts:
 - 1. The land in question is a land-locked parcel and has no legal easement. All of the comparables used by the Assessor's Office Cincluded, but not limited to, parcel numbers: 001-021-020, 002-010-130, 002-012-390) possessed legal easements.
 - A recent Appraisal Report by John Rensen (who worked as the Mendocino County Assessor for 28 yrs.) states, the unlike the other comparables in the report, this land has no spring or well, and was therefore appraised at \$ 129,000.

3. The improvements on the property were overvalued. Chiefty amoung these, was the mobile home, which the assessor's office valued at \$255,000 in 2023. Such inaccurate valuations are due to the fact that no one from the assessors office has ever visited the property. Conversely, the Appraisor looked at all of the buildings and valued them at less than \$10,000. The appraisal report (complete with pictures of the structures) are on file with the Assessor's Office. Since the submition of this report, the Assessor's Office has lowered the value of these structured to \$23,562 (which still overvalues these improvements, but has made no attempt to visit, the, property and assess it's actual value,