

**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

DEC 30 2024

COUNTY OF LAKE  
BOARD OF SUPERVISORS /  
ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only

41-2024

**1. APPLICANT INFORMATION - PLEASE PRINT**

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME

Gavin McIntyre Gavin R

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)

POTTER Valley

STATE CA

ZIP CODE 95469

ALTERNATE TELEPHONE 8 ( ) ( )

FAX TELEPHONE ( ) ( )

**2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)**

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)

EMAIL ADDRESS

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INITIAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY

STATE

ZIP CODE

DAYTIME TELEPHONE ( ) ( )

ALTERNATE TELEPHONE ( ) ( )

FAX TELEPHONE ( ) ( )

**AUTHORIZATION OF AGENT**☐ AUTHORIZATION ATTACHED

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE

TITLE

DATE

**3. PROPERTY IDENTIFICATION INFORMATION**

☒ Yes ☐ No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

**ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL**

ASSESSOR'S PARCEL NUMBER

001-031-080

ASSESSMENT NUMBER

FEE NUMBER

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

23514 18th 29th Lake Pillsbury CA 95469

DOING BUSINESS AS (DBA), if appropriate

**PROPERTY TYPE** ☒☐ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX☐ AGRICULTURAL☐ POSSESSORY INTEREST☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS \_\_\_\_\_☒ MANUFACTURED HOME☐ VACANT LAND☐ COMMERCIAL/INDUSTRIAL☐ WATER CRAFT☐ AIRCRAFT☐ BUSINESS PERSONAL PROPERTY/FIXTURES☐ OTHER: \_\_\_\_\_

| 4. VALUE 2019-2020                   | A. VALUE ON ROLL | B. APPLICANT'S OPINION OF VALUE | C. APPEALS BOARD USE ONLY |
|--------------------------------------|------------------|---------------------------------|---------------------------|
| LAND                                 | 161,606          | 87,163                          |                           |
| IMPROVEMENTS/STRUCTURES              | 21,547           | 11,144                          |                           |
| FIXTURES                             |                  |                                 |                           |
| PERSONAL PROPERTY (see instructions) |                  |                                 |                           |
| MINERAL RIGHTS                       |                  |                                 |                           |
| TREES & VINES                        |                  |                                 |                           |
| OTHER                                |                  |                                 |                           |
| TOTAL                                | 183,153          | 98,307                          |                           |
| PENALTIES (amount or percent)        |                  |                                 |                           |

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

**5. TYPE OF ASSESSMENT BEING APPEALED** ☒ 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 ☒ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT\*DATE OF NOTICE: 11-21-2024 \*\*ROLL YEAR: 2019-2020

\*Must attach copy of notice or bill, where applicable

\*\*Each roll year requires a separate application

**6. REASON FOR FILING APPEAL (FACTS)**

See instructions before completing this section.

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 \_\_\_\_\_.☒ 2. Base year value for the change in ownership established on the date of 11-21-2024 is incorrect.**C. NEW CONSTRUCTION**☐ 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.**I. OTHER**☒ Explanation (attach sheet if necessary)Base year (2015) value for Escaped Assessment (2019-2020) is incorrect. See Attachment I**7. WRITTEN FINDINGS OF FACTS ( \$ \_\_\_\_\_ per \_\_\_\_\_ )**☒ 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

NAME (Please Print)

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☒ ☒ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED  
☐ 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 included, but not limited to, parcel numbers: 001-021-020, 002-010-130, 002-012-390) possessed legal easements.
  2. The land has no water supply. 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. Chiefly among 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 assessor's office has ever visited the property. Conversely, the Appraiser 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 submission of this report, the Assessor's Office has lowered the value of these structures to \$23,562 (which still overvalues these improvements) but has made no attempt to visit the property and assess its actual value.