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

## \*SSESSMENT 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

DEC 3 0 2024

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

COUNTY OF LAKE BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

attach hearing evidence to this application.  1. APPLICANT INFORMATION - PLEASE PRINT				APPLICATION NUMBER: Clerk Use Only 40 - 2024	
	OR P. O. BOX)			1.	
CITY Potter Valley	STATE	21P CODE 45469	DAYTIME TELEPHONE	ALTERNATE TELEPH	ONE FAX TELEPHONE
2. CONTACT INFORMATION - AGENT, A			OF APPLICANT if ap	plicable - (REPRESI	ENTATION IS OPTIONAL)
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIR.	ST, MIDDLE INIT	IAL)		EMAIL ADDRESS	
COMPANY NAME					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRS	T, MIDDLE INTIT	AL)			
MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)					
CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHO	ONE FAX TELEPHONE
[ <u></u>			( )	()	
AUTHORIZATION OF AGENT The following information must be comp	oleted (or at		ORIZATION ATTACHE		agent is a licensed California
attorney as indicated in the Certification					
applicant is a business entity, the agent					
The person named in Section 2 above is					
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED		ints, and other	rwise settle issues re	eaung to this applic	DATE
<b>&gt;</b>					
3. PROPERTY IDENTIFICATION INFORM	TATION				
X Yes  No Is this property a single	e-family dwell	ing that is occupi	ed as the principal place	of residence by the own	er?
ENTER APPLICABLE NUMBER FROM Y	OUR NOTIC	E/TAX BILL			
ASSESSOR'S PARCEL NUMBER	ASSE	SSMENT NUMBE	R	FEE NUMBER	
001-031-08 ACCOUNT NUMBER	TAX B	ILL NUMBER			
NOOSSAT NOMESSA	""	TEL HOMBEN			
PROPERTY ADDRESS OR LOCATION	Latel	1 -1	Charies	DOING BUSINESS AS	(DBA), if appropriate
	WE FIL	spary	CA 95469		
PROPERTY TYPE ✓					
SINGLE-FAMILY / CONDOMINIUM / TOV		DUPLEX	☐ AGRICULTURAL	_	POSSESSORY INTEREST
☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS			HOME \	ACANT LAND	
COMMERCIAL/INDUSTRIAL					AIRCRAFT
BUSINESS PERSONAL PROPERTY/FIX	TURES		OTHER:		
4. VALUE 20/8-20/9	A. VA	LUE ON ROLL	B. APPLICANT'S	OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	158	1438	85	454	
IMPROVEMENTS/STRUCTURES	21	,125	10	925	
FIXTURES					
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER					
TOTAL	179	563	96,	379	
PENALTIES (amount or percent)		, 0.2			

J DE-305-AH (P2) REV. 11 (05-22)					
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: 2018-2019					
*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					
$ \nabla$ 2. Base year value for the change in ownership established on the date of $\frac{11-21-2024}{6950}$ s incorrect.  C. NEW CONSTRUCTION $ 6950  y  y  y  y  y  y  y  y  y  $					
C. NEW CONSTRUCTION $6956 \text{ Vegr} = 2015$					
☐ 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.					
<ul><li>☐ 3. Value of construction in progress on January 1 is incorrect.</li><li>D. CALAMITY REASSESSMENT</li></ul>					
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.					
<ul> <li>E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.</li> <li>1. All personal property/fixtures.</li> </ul>					
<ul> <li>2. Only a portion of the personal property/fixtures. Attach description of those items.</li> </ul>					
F. PENALTY ASSESSMENT  Penalty assessment is not justified.					
G. CLASSIFICATION/ALLOCATION					
1. Classification of property is incorrect.					
<ul> <li>2. Allocation of value of property is incorrect (e.g., between land and improvements).</li> <li>H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.</li> </ul>					
☐ 1. Amount of escape assessment is incorrect.					
2 Assessment of other property of the assesses at the location is incorrect					
1. OTHER Base year (2015) value for Escaped Assessment					
1. OTHER  Base year (2015) value for Escaped Assessment (2018) is incorrect, See A flack ment					
7. WRITTEN FINDINGS OF FACTS (\$ per)					
✓ Are requested. ☐ Are not requested.					
8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions.    Yes V 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)  SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)					
SIGNATURE (Use Blue Pen - Original signature required on paper-filed application)  SIGNEDAT (CITY, STATE)  Lake Doint. (A 12-30-3024)					
NAME (Please Print) Gavin McInture					
FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)					
✓ WOWNER 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:
  - Ind-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. Chiefly 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 assessor's 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 Agsegsor'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,

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