EQE-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 DEC 3 0 2024

COUNTY OF LAKE BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

continuance of the hearing or denial of the appeal. Do not attach hearing evidence to this application.  1. APPLICANT INFORMATION - PLEASE PRINT			APPLICATION NUMBER: Clerk Use Only		
			39-	2024	
NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BU					
	V, 17 K				
DAESS (	OR F. O. BON				
OITY Potter Valley	STATE ZIP CODE 469		ALTERNATE TELEPHO	DNE FAX TELEPHONE	
2. CONTACT INFORMATION - AGENT, AT		APPLICANT if ap		ENTATION IS OPTIONAL)	
NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRS	ST, MIDDLE INITIAL)		EMAIL ADDRESS		
COMPANY NAME					
CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST	T, MIDDLE INTITAL)				
MAILING ADDRESS (STREET ADDRESS OR P. O., BOX)					
CITY	STATE ZIP CODE D	AYTIME TELEPHONE	ALTERNATE TELEPHO	ONE FAX TELEPHONE	
	(	)	( )	( )	
AUTHORIZATION OF AGENT		ATION ATTACHE		anantia a liange at 0 - 1/2	
The following information must be comp attorney as indicated in the Certification					
applicant is a business entity, the agent					
The person named in Section 2 above is					
enter in stipulation SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	on agreements, and otherwis	se settle issues re	elating to this applic	DATE	
SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED	EMPLOTEE	IIILE		DATE	
Yes No Is this property a single	e-family dwelling that is occupied as	s the principal place	of residence by the own	er?	
ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER		FEE NUMBER		
ACCOUNT NUMBER	TAX BILL NUMBER				
23514 INV19TR LO	ike Pillsbury CA	95469	DOING BUSINESS AS (DBA), if appropriate		
PROPERTY TYPE	(				
SINGLE-FAMILY / CONDOMINIUM / TOW	WNHOUSE / DUPLEX	AGRICULTURAL	☐ P	OSSESSORY INTEREST	
☐ MULTI-FAMILY/APARTMENTS: NO. OF U	JNITS	MANUFACTURE	HOME V	ACANT LAND	
☐ COMMERCIAL/INDUSTRIAL		WATER CRAFT		AIRCRAFT	
■ BUSINESS PERSONAL PROPERTY/FIXT	TURES	OTHER:			
4. VALUE 2017 - 2018	A, VALUE ON ROLL		S OPINION OF VALUE	C. APPEALS BOARD USE ONLY	
LAND	155.332	83	779		
IMPROVEMENTS/STRUCTURES	20711	10	711		
FIXTURES	50,000	10			
PERSONAL PROPERTY (see instructions)					
MINERAL RIGHTS					
TREES & VINES					
OTHER					
TOTAL	176,043	94	.490		
PENALTIES (amount or percent)	1/0,0/3		1110		
(amount of polocity)					

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: □ CALAMITY REASSESSMENT
□ PENALTY ASSESSMENT \*DATE OF NOTICE: 11 - 11 \*\*ROLL YEAR: 2017 - 20(8 \*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 
☐ 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 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. (2015) value for Escaped ASSESS 2. Assessment of other property of the assessee at the location is incorrect. I. OTHER Explanation (attach sheet if necessary) 7. WRITTEN FINDINGS OF FACTS (\$ ✓ Are requested. Are not requested. 8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND See instructions. 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 , who has been retained by the applicant and has been authorized by that person to file this application. ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED AGENT

☐ 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:
  - I. 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.
  - 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 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 <u>ever</u> 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,