

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 time of filing. TP 11:01am
\$35 for residential property up to three (3) units
\$100 for all other property types

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

RECEIVED**NOV 20 2019**

COUNTY OF LAKE
BOARD OF SUPERVISORS

APPLICATION NUMBER: Clerk Use Only

36-249

1. APPLICANT INFORMATION - PLEASE PRINT

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

MATHER, RICHARD S.

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

530 MIRAMONTE AVE.

CITY

LAKEPORT

STATE

CA

ZIP CODE

95453

DAYTIME TELEPHONE

(707) 533-5393

ALTERNATE TELEPHONE

()

FAX TELEPHONE

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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

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ALTERNATE TELEPHONE

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FAX TELEPHONE

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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

029-031-320-000

ASSESSMENT NUMBER

029-031-320-000

FEE NUMBER

029-031-320-000

ACCOUNT NUMBER

TAX BILL NUMBER

PROPERTY ADDRESS OR LOCATION

530 MIRAMONTE AVE. LAKEPORT, CA 95453

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**

A. VALUE ON ROLL

B. APPLICANT'S OPINION OF VALUE

C. APPEALS BOARD USE ONLY

LAND	\$ 200,000	\$ 125,000	
IMPROVEMENTS/STRUCTURES	480,000	425,000	
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	\$ 680,000	\$ 550,000	
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: _____ **ROLL YEAR: _____

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. *(SEE ATTACHED DOCUMENTATION)***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 _____ 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) _____**7. WRITTEN FINDINGS OF FACTS (\$ 00.00 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)
RICHARD S. MATHER**LAKEPORT, CA****11/15/19**

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

November 15, 2019

Lake County Assessor
255 N. Forbes St.
Lakeport, Ca 95453

Dear Lake County Assessor,

We were quite flabbergasted when we received our most recent property tax bill from you. The assessed value of our property increased from the previous year \$500k to \$680k, a jump of 36%.

In particular, it seemed quite amazing that the assessed value of our land had skyrocketed from \$100k to \$200k, a 100% increase.

Although we would be quite thrilled if, in fact, our property had increased in value by this much, the data we've discovered doesn't seem to support it.

According to the California Association of Realtors, the median sales price of existing single-family homes in Lake County went from \$288k in September 2018 to \$270k in September of 2019, a decrease of 6.3%. Data from the C.A.R. in the 8 years prior to this also reflect median sales price in the county to be relatively flat. Speaking subjectively, we don't think we could sell our home for any more than we would have asked in 2010, mainly due to the indisputable flat property values in Lake County.

Also, attached is a list of what we feel are fair comps to our property. We've broken down some of the stats on the list to reflect assessed price per acre for the land values and assessed price per square foot for the structural improvements. It seems noteworthy that our new assessed land value (\$200K) of \$91,324 per acre appears out of whack. Although the increase in price per square foot is not as extreme as the land assessment, it doesn't seem to warrant the 20% increase that you have levied.

In all fairness, the 36% increase in property value that you have calculated seems rather drastic, especially considering market conditions in Lake County. Therefore, we are filing this appeal in hopes of your reconsideration.

Regards,



Richard & Kelly Mather
530 Miramonte Ave.
Lakeport, Ca 95453

COMPARABLES TO 530 MIRAMONTE AVE APN 029-031-320

COMPILED ON 11/01/2019 SOURCE: PARCELQUEST.COM

ADDRESS LAND SIZE LAND ASSESSEMENT ASSESSED \$/ACRE NOTES	+	APN IMPROVEMENT SIZE IMPROVEMENT ASSESSMENT ASSESSED \$/SF	=	2019 ASSESSED VALUE
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1000 ROBIN HILL DR.		004-024-180		
5.07 ACRES		2,932 SF		
\$59,046		\$357,391		\$416,437
\$11,646/ACRE		\$121.89/SF		
SOLD FOR \$569,000 ON 9/23/2019				

1550 OAK HILL CT.		005-016-250		
5 ACRES		3,150 SF		
\$109,489		\$255,492		\$364,981
\$21,897/ACRE		\$72.79/SF		
SOLD FOR \$595,000 ON 8/06/2019				

1766 MELLOR DR.		026-491-120		
1.18 ACRES		4,000 SF		
\$84,896		\$423,421		\$508,317
\$71,945/ACRE		\$105.85/SF		
SOLD FOR \$540,000 ON 9/18/2019				

1569 MCMAHON RD.		015-007-290		
2 ACRES		3,315 SF		
\$168,300		\$392,700		\$561,000
\$84,150/ACRE		\$118.46/SF		
SOLD FOR \$550,000 ON 4/12/2018				

4304 LEAL DR.		015-011-010		
21 ACRES		2628 SF		
\$206,935		\$360,810		\$567,745
\$9,854/ACRE		\$118.46/SF		
SOLD FOR \$635,000 ON 2/28/2019				

4733 HILL RD.	003-046-690	
11.6 ACRES	1411 SF	
\$103,884	\$31,410	\$135,294
\$8,995/ACRE	\$22.26/SF	
RECENTLY LISTED FOR \$489,000		

6875 LIVE OAK DR.	007-016-390	
3.62 ACRES	4,320 SF	
\$142,800	\$428,400	\$571,200
\$39,4476/ACRE	\$99.17/SF	
SOLD FOR \$560,000 ON 10/15/2019		

5090 TERRI LN.	088-011-230	
4.79 ACRES	3,378 SF	
\$142,800	\$428,400	\$571,200
\$29,812/ACRE	\$126.82/SF	
SOLD FOR \$430,000 ON 8/26/2019		

1250 ARGONAUT RD.	008-033-640	
6.91 ACRES	2,898 SF	
\$200,000	\$310,000	\$510,000
\$28,943/ACRE	\$106.97/SF	
SALE PENDING AT \$425,000		

8870 WIGHT WAY	007-024-300	
20.28 ACRES	3,800 SF	
\$225,000	\$325,000	\$550,000
\$11,094/ACRE	\$85.52/SF	
SOLD FOR \$550,000 ON 10/9/2018		

523 MIRAMONTE AVE.	029-031-300	
1.97 ACRES	2,235 SF	
\$121,565	\$258,370	\$379,935
\$61,708/ACRE	\$115.60/SF	
NEIGHBORS IN SAME HOA (NO RECENT SALES)		

531 MIRAMONTE AVE.	029-031-310	
1.61 ACRES	2,300 SF (APPROX)	
\$34,760	\$143,719	\$178,479
\$21,590/ACRE	\$62.49/SF (APPROX)	
NEIGHBORS IN SAME HOA (NO RECENT SALES)		

County Of Lake
Lak rt, California

Department: 1012

Receipt No. 1373385

Date 11/20/19

Received of Richard Mather

thirty-five dollars

\$ 35-

Detail of Deposit Assessment Appeal Application Fee Dollars

CASH ☐

CHECK ☒ 2913

OTHER ☐

By [Signature]

RICHARD S. MATHER
KELLY MATHER
530 MIRAMONTE AVE.
LAKEPORT, CA 95453-6148

90-7162/3222

2913

DATE 11/15/19

PAY TO THE ORDER OF
COUNTY OF LAKE
THIRTY FIVE AND NO/100 DOLLARS \$ 35.00

Security Features
Double on Back

CHASE

JPMorgan Chase Bank, N.A.
www.Chase.com

MEMO ASSESSMENT APPEAL

[Signature] MP

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