



## MONO COUNTY ASSESSMENT APPEALS BOARD ANNUAL BUSINESS MEETING AGENDA

July 15, 2024 at 9:00 AM

Meeting Location: Teleconference Only

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### TELECONFERENCE INFORMATION

Current statutes and regulations set forth rules and procedures an appeals board must follow when holding hearings. No statute may be construed as prohibiting an appeals board from holding hearings remotely (see Revenue and Taxation Code, §§1616 and 1752.4.) Therefore, appeals boards have the administrative authority and option to provide either in-person hearings or remote hearings, or both.

#### To join the meeting by computer:

Visit [https://monocounty.zoom.us/webinar/register/WN\\_D3jXyYWtQNmJ-Z5I83gjEQ](https://monocounty.zoom.us/webinar/register/WN_D3jXyYWtQNmJ-Z5I83gjEQ)

Or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 817 9175 5746.

To provide public comment, press the "Raise Hand" button on your screen.

#### To join the meeting by telephone:

Dial (669) 900-6833, then enter Zoom Webinar ID 817 9175 5746. Passcode: 2024

To provide public comment, press \*9 to raise your hand and \*6 to mute/unmute

**NOTE:** In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk of the Assessment Appeals Board at (760) 932-5530 or [bos@mono.ca.gov](mailto:bos@mono.ca.gov). Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (See 42 USCS 12132, 28CFR 35.130).

**PUBLIC MAY COMMENT ON AGENDA ITEMS AT THE TIME THE ITEM IS HEARD.**

9:00 A.M.	Call Meeting to Order
<b>ADMINISTRATIVE BUSINESS</b>	
1.	<p><b>Reappointment to Assessment Appeals Board</b></p> <p>Reappointment of two regular members and one alternate member to the Mono County Assessment Appeals Board. Current Roster attached as Exhibit A.</p> <p><b><u>Recommended Action:</u></b> Reappoint Jarrett Patrick and Paul Oster as regular members, and Jeff Mills as alternate member, of the Assessment Appeals Board for three-year terms effective September 2, 2024 through September 1, 2027.</p> <p>[24-07-01]</p>
2.	<p><b>Election of Board Chair</b></p> <p>The outgoing Board Chair will call for nominations to elect the Chair of the Board for 2024-2025. Current Roster attached as Exhibit A.</p> <p><b><u>Recommended Action:</u></b> Elect the new Chair of the Board for 2024-2025.</p> <p>[24-07-02]</p>
3.	<p><b>2024-2025 Assessment Appeals Hearing Schedule for 2023-2024 Tax Year Hearings</b></p> <p>Identify and discuss outstanding assessment appeal applications and the need for hearings (Exhibit B); discuss availability of assessment appeal board members and staff, and the Mono County Assessor’s Office; set schedule for the 2023-2024 Tax Year hearings.</p> <p><b><u>Recommended Action:</u></b> Adopt proposed hearing schedule/calendar for the 2023-2024 Tax Year hearings; provide any desired direction to staff.</p> <p>[24-07-03]</p>

## HEARINGS

**4. ADRIANI, ALISA G.**

AAB File Nos.	Parcel Nos.	Roll Value
2022-023	064-090-032-000	\$418,515

**Recommended Action:**

Take under submission the stipulation filed by the parties (Exhibit C); direct the parties to answer any questions and provide any additional materials/documentation in support of the proposed stipulation; and thereafter either

- (1) Approve stipulation and waive appearance of applicant; or
- (2) Schedule appeal for hearing.

[24-07-04]

**5. BEACON MAMMOTH, INC.**

AAB File Nos.	Parcel Nos.	Roll Value
2022-008	033-041-015-000	\$1,603,046
2022-009	033-041-016-000	\$3,673,868
2022-010	033-043-005-000	\$2,170,683
2022-011	033-043-016-000	\$935,548
2022-012	033-043-019-000	\$1,671,373
2022-013	039-030-015-000	\$5,713,154

**Recommended Action:**

Approve the withdrawal request submitted by the applicant for File Nos. 2022-008, 2022-009, 2022-010, 2022-011, 2022-012, and 2022-013 (Exhibit D).

[24-07-05]

**ADJOURN**

**NOTE:**

*FOR ALL HEARINGS WHERE EVIDENCE WILL BE PRESENTED: Parties must appear at the hearing either personally or through their previously designated agent or attorney. Failure to appear may result in the denial of their appeal.*

*FOR ALL OTHER HEARINGS: Notwithstanding the foregoing, appearance is not required if a party has withdrawn their application, stipulated to an agreed upon value with the Mono County Assessor's Office, or been granted a postponement by the Board.*

# Exhibit A

## **ASSESSMENT APPEALS BOARD, MONO COUNTY**

Ordinance 84-519

Three Year Terms

NAME	CONTACT	DATE OF APPOINTMENT	TERM EXPIRES
Jarrett Patrick <i>(Regular Member)</i>	(818) 943-8247 <a href="mailto:jarrett.patrick@gmail.com">jarrett.patrick@gmail.com</a>	5/21/2024	9/1/2024
Richard W. Liebersbach <i>(Regular Member)</i>	(760) 934-4558 <a href="mailto:liebersbach@mammothlaw.com">liebersbach@mammothlaw.com</a>	9/01/2005	9/3/2026
Paul Oster <i>(Chair)</i>	(760) 934-3026 <a href="mailto:pauloster@earthlink.net">pauloster@earthlink.net</a>	11/06/2015	9/1/2024
Jeff Mills <i>(Alternate Member)</i>	(760) 932-5573 <a href="mailto:jlmills@mono.ca.gov">jlmills@mono.ca.gov</a>	10/04/2016	9/1/2024
Vacant <i>(Alternate Member)</i>	-	-	9/3/2026

County Staff	
Emily Fox <i>Assistant Mono County Counsel County Counsel for Assessor</i>	Office: (760) 924-1712 <a href="mailto:efox@mono.ca.gov">efox@mono.ca.gov</a>
Jeff Hughes <i>Deputy Mono County Counsel County Counsel for Board</i>	Office: (760) 924-1707 <a href="mailto:jhughes@mono.ca.gov">jhughes@mono.ca.gov</a>
Queenie Barnard <i>Clerk-Recorder-Registrar Clerk of the Assessment Appeals Board</i>	Office: (760) 932-5534 <a href="mailto:qbarnard@mono.ca.gov">qbarnard@mono.ca.gov</a>

## Exhibit B

Case ID	Case Name	APN	Filing Date	Expiration Date
2022-046	JUNE LAKE LODGING LLC / OEPKES FAMILY TRUST GRANT & LISA OEPKES TRS	015-113-058-000	1/26/2023	1/26/2025
2022-047	JUNE LAKE LODGING LLC / OEPKES FAMILY TRUST GRANT & LISA OEPKES TRS	015-113-061-000	1/26/2023	1/26/2025
2022-048	JOHN AND REBECCA ENOS LIVING TRUST	011-060-012-000	2/21/2023	2/21/2025
2022-050	EWALD, RANDALL A	033-134-003-000	3/30/2023	3/30/2025
2022-051	LUSTI, ANDRE	860-000-504-000	3/29/2023	3/29/2025
2023-001	DAVIS, JOSEFINE	024-131-022-000	7/19/2023	7/19/2025
2023-002	REZAI, FARHAD	032-070-005-000	7/22/2023	7/22/2025
2023-003	MOODY, CHRISTIAN F.	010-361-012-000	8/7/2023	8/7/2025
2023-004	ECK, RODERICK K.	002-480-003-000	8/28/2023	8/28/2025
2023-005	BLUE MOON TRUST	033-083-150-000	8/28/2023	8/28/2025
2023-006	SHEPARD & CURTIS REVOCABLE TRUST	033-050-025-000	8/4/2023	8/4/2025
2023-007	TDN PROPERTIES LLC	031-193-026-000	9/8/2023	9/8/2025
2023-008	HETHERINGTON, MARIA	033-392-232-000	8/30/2023	8/30/2025
2023-009	JOHN AND REBECCA ENOS LIVING TRUST	001-060-012-000	9/13/2023	9/13/2025
2023-010	COOKE, KIMBERLY R.	064-200-006-000	9/12/2023	9/12/2025
2023-011	MAMMOTH MALL OWNERS, LLC	035-230-010-000	9/15/2023	9/15/2025
2023-012	KUPFER FAMILY TRUST	032-120-002-000	9/14/2023	9/15/2025
2023-014	VONS COMPANIES/ALBERTSONS	035-200-016-000	9/14/2023	9/14/2025
2023-015	MINARET VILLAGE SHOPPING CENTER	035-200-017-000	9/14/2023	9/14/2025
2023-016	WH SN MAMMOTH LLC	035-230-005-000	9/13/2023	9/13/2025
2023-017	WH SN MAMMOTH LLC	035-230-006-000	9/13/2023	9/13/2025
2023-018	WH SN MAMMOTH LLC	035-230-007-000	9/13/2023	9/13/2025
2023-019	3218 CANYON BLVD., LLC	033-023-218-000	9/14/2023	9/14/2025
2023-020	ROESER, LOUIS B. AND MARY E.	002-450-018-000	11/3/2023	11/3/2025
2023-025	TALAVERA, GARY J.	064-100-047-000	2/20/2024	2/20/2026
2023-026	JOHNSON, WALTER AND JILL	040-021-005-000	3/6/2024	3/6/2026
2023-027	LAURENT, AUSTIN C.	064-110-015-000	3/5/2024	3/5/2026

# Exhibit C

BOE-305-S (P1) REV. 01 (09-10)

## STIPULATION AGREEMENT

To be completed by the Assessor and filed with the Clerk of the Board at the address shown.

P.O. Box 456  
Bridgeport, CA 93517

### BEFORE THE COUNTY BOARD

COUNTY OF                     Mono                    , STATE OF CALIFORNIA

#### IN THE MATTER OF THE APPLICATION OF:

Alisa G. Adriani  
NAME OF APPLICANT

22-023  
APPLICATION NUMBER(S)  
064-090-032-000  
PARCEL OR FILE NUMBER(S)

### STIPULATION TO VALUE

For the *Application for Changed Assessment* referenced above, the applicant and the Assessor stipulate the following:

1. This stipulation agreement is made pursuant to Revenue and Taxation Code section 1607 and becomes effective only upon acceptance by the County Board.
2. The corrected assessed value of the property described in the application and enrolled upon the assessment roll for the year indicated shall be as hereafter set forth. The Assessor has reviewed the values and is now of the opinion that the full taxable value of the property, as of the lien date or event date (for change in ownership or new construction), should have been the values listed below as "Corrected Assessed Value."

ASSESSMENT YEAR 20 <u>22</u> - 20 <u>23</u> <input checked="" type="checkbox"/> REGULAR <input type="checkbox"/> SUPPLEMENTAL	ASSESSOR'S ROLL VALUE	APPLICANT'S OPINION OF VALUE	CORRECTED ASSESSED VALUE	DIFFERENCE (ROLL VALUE MINUS CORRECTED ASSESSED VALUE)
LAND	\$418,515	\$100,000	\$150,000	\$268,515
IMPROVEMENTS/ STRUCTURES				
CROPS/TREES AND VINES				
MANUFACTURED HOME - PERSONAL PROPERTY				
FIXTURES				
PERSONAL PROPERTY				
TOTALS	\$418,515	\$100,000	\$150,000	\$268,515
PENALTY				

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

3. The facts upon which the change in assessed value is based are as follows:

The subject is an isolated undeveloped parcel located to the south of the Swall Meadows neighborhoods at the base of Wheeler Crest. There are no utilities at the site. Historically, there was unpaved vehicle access from both the north and south. However, over the years the roads have been unmaintained and now access is limited to high clearance 4WD vehicles and the north section has been gated by California Department of Fish & Wildlife. Surrounding parcels are either publicly owned or owned by Eastern Sierra Land Trust.

This parcel was purchased by Ms. Adriani in 2005 for \$325,000 at the peak of land values in Mono County but has been on a Prop 8 (reduced value) status since 2011 and thus subject to an annual value review for lien date, January 1. For the 2022 value review, an appraiser (who is no longer employed by the Assessor's Office) used the sale of a much superior property located on the north side of Swall Meadows to justify reinstating the subject's Prop 13 status. As of January 1, 2022, for the 2022/23 tax year, the Prop 13, factored base year value enrolled was \$418,515.

As a result of the appeal of this value a second, more thorough review of the 2022 assessed value was done and discussed at length with Ms. Adriani. Both parties agree that \$150,000 is fair market value.

The undersigned respectfully requests that the County Board accept the stipulation, waive the appearance of the applicant, and change the assessed value in accordance with Revenue and Taxation Code section 1610.8 and the California Constitution, Article XIII, section 16.

The applicant understands that in the event this stipulation agreement is not approved by the County Board prior to the time that taxes, or any portion thereof, become due, payment shall be made in accordance with the appropriate provisions of the Revenue and Taxation Code.

Further, applicant understands that the County Board may reject this stipulation agreement, and set or reset this application for hearing, pursuant to Revenue and Taxation Code section 1607.

I hereby stipulate to the values for the subject property, as stated in the "Corrected Assessed Value" section of this agreement. If the corrected value(s) is approved by the County Board, the stipulation agreement also constitutes a withdrawal of the Application for Changed Assessment.

SIGNATURE <u>Alisa Adriani</u> <small>Alisa Adriani (Jun 14, 2024 10:20 PDT)</small>		DATE EXECUTED Jun 14, 2024
NAME OF AUTHORIZED SIGNER Alisa Adriani		TITLE Property Owner
FILING STATUS <input checked="" type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> REGISTERED DOMESTIC PARTNER <input type="checkbox"/> CHILD <input type="checkbox"/> PARENT <input type="checkbox"/> PERSON AFFECTED <input type="checkbox"/> CALIFORNIA ATTORNEY, STATE BAR NUMBER: _____ <input type="checkbox"/> CORPORATE OFFICER OR DESIGNATED EMPLOYEE		
SIGNATURE OF COUNTY ASSESSOR <u>Barry Beck</u>		PRINT NAME OF COUNTY ASSESSOR Barry Beck
SIGNATURE OF COUNTY COUNSEL <u>Emily Fox</u>		PRINT NAME OF COUNTY COUNSEL Emily Fox

**FOR COUNTY BOARD USE ONLY**

The stipulation agreement is approved and appearance is waived. The full value of the property in question is changed in accordance with Revenue and Taxation Code section 1607.

The stipulation agreement is rejected, and the *Application for Changed Assessment* is set for hearing on: \_\_\_\_\_ DATE

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
CHAIRPERSON

\_\_\_\_\_  
CLERK OF THE BOARD

# Exhibit D

BOE-305-WD REV. 02 (07-15)

## ASSESSMENT APPEAL WITHDRAWAL

Mail or fax the completed form to the Clerk of the Board at the address shown.



Assessment Appeals Board  
P.O. Box 237  
Bridgeport, CA 93517-0715  
Telephone: 760-932-5530  
Fax: 760-932-5531  
Email: sdedman@mono.ca.gov

### APPLICANT AND PROPERTY INFORMATION

NAME OF APPLICANT Beacon Mammoth, Inc						HEARING DATE <i>if applicable</i> July 15, 2024
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) 2260 E. Maple Ave.					EMAIL ADDRESS	
CITY El Segundo	STATE CA	ZIP CODE 90245	DAYTIME TELEPHONE ( ) ( )	ALTERNATE TELEPHONE ( ) ( )	FAX TELEPHONE ( ) ( )	

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the *Assessment Appeal Application* be withdrawn.

APPLICATION NUMBER 2022-008	PARCEL, ACCOUNT OR TAX BILL NUMBER 033-041-015-000
APPLICATION NUMBER 2022-009	PARCEL, ACCOUNT OR TAX BILL NUMBER 033-041-015-000
APPLICATION NUMBER 2022-010	PARCEL, ACCOUNT OR TAX BILL NUMBER 033-043-005-000

ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: 1

An *Assessment Appeal Application* may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property. Additionally, the county Board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

### CERTIFICATION

***I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.***

SIGNATURE 	DATE 7/12/24
PRINT NAME OF AUTHORIZED SIGNER John P. Origer	TITLE Agent
COMPANY NAME Assessment Counselling Services, LLC	EMAIL ADDRESS info@acstax.com

FILING STATUS

OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED

CALIFORNIA ATTORNEY. STATE BAR NUMBER: \_\_\_\_\_  CORPORATE OFFICER OR DESIGNATED EMPLOYEE

### FOR COUNTY BOARD USE ONLY

- The withdrawal request is accepted and will conclude any further action on the appeal.
- The withdrawal request is denied. The Assessor has delivered a notice of increase. Your appeal will be set for hearing, in which you will be notified of the date no less than 45 days prior to the hearing date.
- The withdrawal request is denied by the appeals board. In accordance with section 1610.8, the appeals board has the authority to proceed with an assessment review to determine the full value of the property or other issues.

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_

CHAIRPERSON

CLERK OF THE BOARD





Assessment Appeals Board  
 P.O. Box 237  
 Bridgeport, CA 93517-0715  
 Telephone: 760-932-5530  
 Fax: 760-932-5531  
 Email: sdedman@mono.ca.gov

**ASSESSMENT APPEAL WITHDRAWAL**

Mail or fax the completed form to the Clerk of the Board at the address shown.

**APPLICANT AND PROPERTY INFORMATION**

NAME OF APPLICANT <b>Beacon Mammoth, Inc</b>					HEARING DATE <i>if applicable</i> <b>July 15, 2024</b>	
MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX) <b>2260 E. Maple Ave.</b>					EMAIL ADDRESS	
CITY <b>El Segundo</b>	STATE <b>CA</b>	ZIP CODE <b>90245</b>	DAYTIME TELEPHONE ( ) ( )	ALTERNATE TELEPHONE ( ) ( )	FAX TELEPHONE ( ) ( )	

I no longer wish to pursue an assessment appeal on the property, or properties, indicated below and hereby request that the *Assessment Appeal Application* be withdrawn.

APPLICATION NUMBER <b>2022-011</b>	PARCEL, ACCOUNT OR TAX BILL NUMBER <b>033-043-016-000</b>
APPLICATION NUMBER <b>2022-012</b>	PARCEL, ACCOUNT OR TAX BILL NUMBER <b>033-043-019-000</b>
APPLICATION NUMBER <b>2022-013</b>	PARCEL, ACCOUNT OR TAX BILL NUMBER <b>039-030-015-000</b>

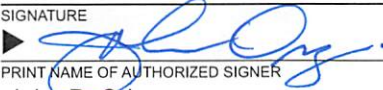
ADDITIONAL AFFECTED APPLICATIONS ARE LISTED ON ATTACHMENT. NUMBER OF PAGES ATTACHED: \_\_\_\_\_

An *Assessment Appeal Application* may be withdrawn at any time prior to or at the time of the hearing upon submission of this request, unless the Assessor has given the applicant a written notice of an intention to recommend an increase in the assessed value of the property. Additionally, the county Board can decide to review an assessment even though the Assessor and applicant may have agreed to withdraw the appeal.

Withdrawals are final and will conclude any further action on the appeal. No conditional withdrawals will be accepted.

**CERTIFICATION**

***I certify that I am authorized to transact all business relating to the above filing, including this withdrawal of the Assessment Appeal Application.***

SIGNATURE 	DATE <b>7/12/24</b>
PRINT NAME OF AUTHORIZED SIGNER <b>John P. Origer</b>	TITLE <b>Agent</b>
COMPANY NAME <b>Assessment Counselling Services, LLC</b>	EMAIL ADDRESS <b>info@acstax.com</b>

FILING STATUS  
 OWNER  AGENT  ATTORNEY  SPOUSE  REGISTERED DOMESTIC PARTNER  CHILD  PARENT  PERSON AFFECTED  
 CALIFORNIA ATTORNEY, STATE BAR NUMBER: \_\_\_\_\_  CORPORATE OFFICER OR DESIGNATED EMPLOYEE

**FOR COUNTY BOARD USE ONLY**

- The withdrawal request is accepted and will conclude any further action on the appeal.
- The withdrawal request is denied. The Assessor has delivered a notice of increase. Your appeal will be set for hearing, in which you will be notified of the date no less than 45 days prior to the hearing date.
- The withdrawal request is denied by the appeals board. In accordance with section 1610.8, the appeals board has the authority to proceed with an assessment review to determine the full value of the property or other issues.

ATTEST BY COUNTY BOARD:

DATED: \_\_\_\_\_

BY: \_\_\_\_\_  
 CHAIRPERSON

\_\_\_\_\_  
 CLERK OF THE BOARD