

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda - Final

Thursday, April 4, 2024

9:00 AM

**Board of Supervisors Chambers
1195 Third Street, Third Floor**

Assessment Appeals Board

*Chair Philip Husby
Vice Chair Donald Chase
Member Michael Basayne
Member Conrad Hewitt
Member - Vacant*

GENERAL INFORMATION

The Napa County Assessment Appeals Board meets as specified in its adopted annual calendar on the first Thursday of every month at 9:00 a.m. in regular session at 1195 Third Street, Suite 305, Napa, California 94559. The meeting room is wheelchair accessible. Assistive listening devices and interpreters are available through the Clerk of the Assessment Appeals Board. Requests for disability related modifications or accommodations, aids or services may be made to the Clerk of the Assessment Appeals Board's office no less than 72 hours prior to the meeting date by contacting (707) 253-4580.

All materials relating to an agenda item for an open session of a regular meeting of the Napa County Assessment Appeals Board which are provided to a majority or all of the members of the Board by Board members, staff or the public within 72 hours of but prior to the meeting will be available for public inspection, at the time of such distribution, in the office of the Clerk of the Assessment Appeals Board, 1195 Third Street, Suite 305, Napa, California 94559, Monday through Friday, between the hours of 8:00 a.m. and 5:00 p.m., except for County holidays. Materials distributed to a majority or all of the members of the Board at the meeting will be available for public inspection at the public meeting if prepared by the members of the Board or County staff and after the public meeting if prepared by some other person.

Availability of materials related to agenda items for public inspection does not include materials which are exempt from public disclosure under Government Code sections 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22.

AGENDA AVAILABLE ONLINE AT www.countyofnapa.org

1. CALL TO ORDER; ROLL CALL**2. APPROVAL OF MINUTES**

- A. Clerk of the Assessment Appeals Board requests approval of minutes from [24-599](#)
the regular meeting of March 7, 2024.

Attachments: [March 7, 2024](#)

3. AGENDA REVIEW**4. STIPULATIONS**

- A. Request the Assessment Appeals Board approve the following [24-442](#)
stipulations:

20-133 Treasury Wine Estates
(Assessor's Parcel No. 020-440-017)

21-162 Treasury Wine Estates
(Assessor's Parcel No. 020-150-050)

21-165 Treasury Wine Estates
(Assessor's Parcel No. 020-210-020)

21-167 Treasury Wine Estates
(Assessor's Parcel No. 020-230-005)

21-169	Treasury Wine Estates (Assessor's Parcel No. 020-230-008)
21-170	Treasury Wine Estates (Assessor's Parcel No. 020-380-014)
21-171	Treasury Wine Estates (Assessor's Parcel No. 020-370-023)
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21-176	Treasury Wine Estates (Assessor's Parcel No. 021-010-035)
21-180	Treasury Wine Estates (Assessor's Parcel No. 022-010-029)
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21-209 Treasury Wine Estates
(Assessor's Parcel No. 030-110-028)

23-041 Steven L. & Seanne C. Contursi, TR
(Assessor's Parcel No. 052-100-038)

23-045 Pablo Luther
(Assessor's Parcel No. 036-054-021)

5. WITHDRAWALS

- A. Request the Assessment Appeals Board approve the following withdrawals:

[24-446](#)

22-068	American Koyu Hotels LLC (Assessor's Parcel No. 059-352-002, Assessment No. 800-059-478)
22-069	American Koyu Hotels LLC (Assessor's Parcel No. 059-352-002)
23-001	Philip J. Rich and Barbara Morrisette Trust (Assessor's Parcel No. 009-270-031)
23-009	Jeffrey W. and Lisa A. Edwards (Assessor's Parcel No. 021-040-030)
23-010	Ronald and Martha Doornink, Trs. (Assessor's Parcel No. 009-020-006)
23-015	Cihan and Serife Akkaya (Assessor's Parcel No. 003-051-013)
23-021	H & P Chadha Family Trust (Assessor's Parcel No. 045-061-004)
23-022	Lawrence Nibbi, Tr. (Assessor's Parcel No. 035-042-021)
23-025	David, Ficeli, J. & C.E./ Ficeli D&C 2020 Family Trust (Assessor's Parcel No. 052-220-025)
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23-029	Jack L. Messman (Assessor's Parcel No. 049-030-024)
23-046	Pablo Luther (Assessor's Parcel No. 045-271-014)

23-047	Sheila and Norman Loewenstern (Assessor's Parcel No. 031-250-009)
23-049	Maurissa Heffran (Assessor's Parcel No. 003-282-001)
23-050	Maurissa Heffran (Assessor's Parcel No. 003-271-005)
23-051	Maurissa Heffran (Assessor's Parcel No. 003-271-003)

6. REQUESTS FOR CONTINUANCE**7. HEARINGS****A. Request the Assessment Appeals Board hold the following hearings:**[24-445](#)

22-075	Eric Seuthe (Assessor's Parcel No. 050-010-005, Assessment No. 995-150-109)
23-048	Dvine Investments LLC (Assessor's Parcel No. 057-200-002)
23-052	Gateway Crossing (Assessor's Parcel No. 046-541-044)

8. BOARD MEMBER COMMENTS**9. ADMINISTRATIVE ITEMS****10. CLOSED SESSION****11. ADJOURN****ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, MAY 2, 2024 AT 9:00 AM.**

I HEREBY CERTIFY THAT THE AGENDA FOR THE ABOVE STATED MEETING WAS POSTED AT A LOCATION FREELY ACCESSIBLE TO MEMBERS OF THE PUBLIC AT THE NAPA COUNTY ADMINISTRATIVE BUILDING, 1195 THIRD STREET, NAPA, CALIFORNIA ON FRIDAY, MARCH 29, 2024 BY 5:00 PM. A HARDCOPY SIGNED VERSION OF THE CERTIFICATE IS ON FILE WITH THE CLERK OF THE COMMISSION AND AVAILABLE FOR PUBLIC INSPECTION.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
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www.countyofnapa.org
Main: (707) 253-4580

Assessment Appeals Board

Agenda Date: 4/4/2024

File ID #: 24-599

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Greg Morgan - Senior Deputy Clerk of the Assessment Appeals Board
SUBJECT: Minutes

RECOMMENDATION

Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of March 7, 2024.

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.



Meeting Minutes

Napa County Assessment Appeals Board

Chair Philip Husby
Vice Chair Donald Chase
Member Michael Basayne
Member Conrad Hewitt
Member - Vacant

Thursday, March 7, 2024

9:00 AM

****COUNTY COUNSEL LARGE
CONFERENCE ROOM**
1195 Third Street, Ste. 301**

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, March 7, 2024, at 9:00 AM with the following members present: Chair Philip Husby, Vice Chair Donald Chase, Members Michael Basayne and Conrad Hewitt. The meeting was called to order by Chair Philip Husby.

2. APPROVAL OF MINUTES

- A. Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of February 1, 2024.

[24-364](#)

Motion Text: Approve the Minutes.
Voting Yes: Hewitt, Chase, and Husby
Recusals: None
Result: Passed

3. AGENDA REVIEW

Supervising Appraiser Timothy Eggers, representing Assessor John Tuteur, requested the following:

Move Application Nos. 20-082, 21-090, and 22-037 from Hearings to Stipulations.

Move Application Nos. 19-090 and 22-058 from Hearings to Requests for Continuance.

4. STIPULATIONS

- A. Request the Assessment Appeals Board approve the following stipulations:

[24-233](#)

20-101 Bloom Energy 2009 PPA Project Co.
(Assessor's Parcel No. 058-420-036
Assessment No. 810-012-517)

21-112 Cornell, Jeffrey A. & Martina N., TR

(Assessor's Parcel No. 043-093-002)

See Item No. 3 - Agenda Review.

Supervising Appraiser Timothy Eggers presented the Stipulations for review.

Motion Text: Approve the Stipulations as amended.

Voting Yes: Hewitt, Chase, and Husby

Recusals: None

Result: Passed

5. WITHDRAWALS

A. Request the Assessment Appeals Board approve the following withdrawals:

[24-245](#)

17-092, 18-142, Safeway Inc.
19-117, 22-054 (Assessor's Parcel No. 058-463-021,
Assessment No. 800-051-871)

17-093, 18-143, Safeway Inc.
19-118, 22-055 (Assessor's Parcel No. 001-522-015,
Assessment No. 800-003-067)

18-144, 19-119, 22-056 Safeway Inc.
(Assessor's Parcel No. 009-201-022)

18-166, 19-098, 20-095, 1000 Oakville Cross Road LLC
21-150, 22-077 (Assessor's Parcel No. 031-040-033)

18-164, 19-099, 1455 Coombsville Road LLC
20-096, 21-153 (Assessor's Parcel No. 045-240-023)

18-158, 19-100, 20-098, 2867 St. Helena Highway LLC
21-155, 22-078 (Assessor's Parcel No. 022-230-013)

18-162 Clarevale Limited Liability Co.
(Assessor's Parcel No. 030-060-053)

18-139, 19-106, Clarevale Limited Liability Co.
20-103, 21-156 (Assessor's Parcel No. 030-060-059)

18-163 Clarevale Limited Liability Co.
(Assessor's Parcel No. 030-060-062)

18-159 Huneeus Chantre Properties LLC
(Assessor's Parcel No. 030-060-050)

18-137, 19-107, 20-107, 21-144	Huneus Chantre Properties LLC (Assessor's Parcel No. 030-060-054)
18-160	Huneus Chantre Properties LLC (Assessor's Parcel No. 030-060-060)
18-138, 20-106, 21-143	Huneus Chantre Properties LLC (Assessor's Parcel No. 030-060-063, Assessment No. 800-055-370)
18-041, 18-042, 18-043, 18-052, 18-053, 18-054, 18-169, 19-109, 20-109, 21-141, 22-079	Huneus Vintners LLC (Assessor's Parcel No. 030-060-063, Assessment No. 800-055-371)
18-044, 18-045, 18-046, 18-047, 18-048, 18-049, 18-050, 18-051, 18-170, 19-110, 20-108, 21-142	Huneus Vintners LLC (Assessor's Parcel No. 003-172-007, Assessment No. 800-057-406)
18-167, 19-111, 20-110, 21-151, 22-080	Oakville Cross Road Winery LLC (Assessor's Parcel No. 031-040-031)
18-168, 19-112, 20-111, 21-152, 22-081	Oakville Cross Road Winery LLC (Assessor's Parcel No. 031-040-035)
19-104, 20-102, 21-125	Cakebread Cellars Inc. (Assessor's Parcel No. 031-010-014, Assessment No. 800-008-031)
19-105, 19-129, 19-130, 19-131, 20-038, 20-039, 20-040, 20-041, 21-124	Cakebread Home Ranch LP (Assessor's Parcel Nos. 031-010-011, 030-190-007-000, 031-010-009-000, 031-010-010-000, 031-010-014-000, 031-010-015-000)
19-128	Cakebread, John E. & Dolores E., Tr (Assessor's Parcel No. 027-250-049)
19-132, 19-133, 19-134, 19-135, 19-136, 19-137, 19-138, 19-139, 19-140, 19-141, 19-142, 19-143, 20-042, 20-043, 20-044, 20-045, 20-046, 20-047,	Cakebread Vineyards LP (Assessor's Parcel Nos. 020-370-036, 021-010-009, 021-010-012, 021-010-058, 021-010-078, 025-060-034, 047-100-022, 047-100-025, 047-190-002,

20-048, 20-049, 20-050, 20-051, 20-051, 20-052, 20-053, 21-126, 21-127, 21-128, 21-129, 21-130, 21-131, 21-132, 21-133, 21-134	047-230-008, 047-330-041)
19-127	Jack & Dolores LLC (Assessor's Parcel No. 031-010-012)
19-113, 19-114, 19-115, 20-054, 20-055, 20-056, 21-145, 21-146, 21-147	Suscol Springs Ranch LP (Assessor's Parcel Nos. 045-360-018, 046-370-031, 046-400-034)
21-81	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-021)
21-82	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-023)
21-83	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-024)
22-64	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-023)
22-65	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-021)
22-66	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-024)
23-92	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-021)
23-93	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-023)
23-94	1135 Golden Gate Drive Storage LP (Assessor's Parcel No. 043-062-024)
21-104	Houstons Restaurants Inc. (Assessor's Parcel No. 036-032-010)
21-105	Houstons Restaurants Inc.

(Assessor's Parcel No. 036-032-014)

21-106 Houstons Restaurants Inc.
(Assessor's Parcel No. 030-160-005)

21-107 Houstons Restaurants Inc.
(Assessor's Parcel No. 030-160-006)

21-108 Houstons Restaurants Inc.
(Assessor's Parcel No. 030-160-012)

21-109 Houstons Restaurants Inc.
(Assessor's Parcel No. 030-160-016)

21-110 Houstons Restaurants Inc.
(Assessor's Parcel No. 030-160-017)

21-111 Houstons Restaurants Inc.
(Assessor's Parcel No. 030-160-021)

Motion Text: **Approve the Withdrawals.**

Voting Yes: **Hewitt, Chase, and Husby**

Recusals: **None**

Result: **Passed**

6. WAIVERS

None.

7. REQUESTS FOR CONTINUANCE

See Item No. 3 - Agenda Review.

Motion Text: **Approve the Requests for Continuance as amended.**

Voting Yes: **Hewitt, Chase, and Husby**

Recusals: **None**

Result: **Passed**

8. HEARINGS

A. Request the Assessment Appeals Board hold the following hearings:

[24-195](#)

19-090 AVE RET CONDO II LLC ETAL
(Assessor's Parcel No. 001-522-018)

20-082 Steven L. and Seanne C. Contursi, TR
(Assessor's Parcel No. 052-100-038)

21-090 Steven L. and Seanne C. Contursi, TR

(Assessor's Parcel No. 052-100-038)

22-037 Steven L. and Seanne C. Contursi, TR
(Assessor's Parcel No. 052-100-038)

22-058 RAD 2021 Bloom ESA Fund LLC
(Assessor's Parcel No. 046-450-056
Assessment No. 800-061-333)

See Item No. 3 - Agenda Review.

9. BOARD MEMBER COMMENTS

Member Conrad Hewitt inquired about the number of Withdrawals on the agenda.

Chief Appraiser Timothy Eggers responded many agents and applicants will file a "protective" appeal to preserve their right to appeal a property valuation in the future.

The Board discussed the vacant Member position and ways to recruit qualified individuals.

10. ADMINISTRATIVE ITEMS

None.

11. CLOSED SESSION

[24-241](#)

- A. Request the Assessment Appeals Board hold deliberations and consider possible adoption of Findings of Fact on the following:

21-212 Rosemary J. Math
(Assessor's Parcel No. 038-133-004,
Assessment No. 990-213-706)

The Board recessed for closed session and made the following decision in open session as reported out by Deputy County Counsel Jason Dooley:

By motion made by Member Hewitt, seconded by Chair Husby, the Board voted unanimously to approve and adopt Resolution No. 2024-01 (AAB) - Resolution of Findings of Fact for Application No. 21-212 - Rosemary J. Math.

12. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, APRIL 4, 2024 AT 9:00 A.M.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
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Main: (707) 253-4580

Assessment Appeals Board

Agenda Date: 4/4/2024

File ID #: 24-442

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Greg Morgan - Senior Deputy of the Assessment Appeals Board
SUBJECT: Stipulations

RECOMMENDATION

Request the Assessment Appeals Board approve the following stipulations:

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(Assessor's Parcel No. 020-440-017)

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