

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda - Final

Thursday, May 2, 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 [24-639](#)
the regular meeting of April 4, 2024.

Attachments: [April 4, 2024](#)

3. AGENDA REVIEW**4. STIPULATIONS****5. WITHDRAWALS****6. REQUESTS FOR CONTINUANCE**

- A. Request the Assessment Appeals Board approve the following requests for [24-676](#)
continuance:

18-215, 19-147, 20-117, 21-114, 22-097, & 23-106	Hotel Luca LLC; dba Redd Wood/North Block Hotel (Assessor's Parcel No. 036-032-013)
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20-002, 20-120, & 21-116	Not A Bad View LLC; dba Wine Country Inn (Assessor's Parcel No. 046-620-015)
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20-007, 21-087, Solage Owners LLC
22-087, & 23-108 (Assessor's Parcel No. 011-540-045)

20-116, 21-115, & Shell Owners Association West;
22-098 dba Vino Bello
 (Assessor's Parcel No. 046-620-015)

20-119, 22-096, & YHB Napa LLC;
23-105 dba Fairfield Inn American Canyon
 (Assessor's Parcel No. 059-072-003)

20-165, 21-066, IA Lodging Napa First LLC
21-070, 22-063, (Assessor's Parcel No. 003-330-003)
22,085, 23-061, &
23-065

Attachments: [Assessor's Notice of Pending Litigation - North Block Hotel](#)
[Assessor's Notice of Pending Litigation - Wine Country Inn](#)
[Assessor's Notice of Pending Litigation - Solage](#)
[Assessor's Notice of Pending Litigation - Vino Bello](#)
[Assessor's Notice of Pending Litigation - Fairfield Inn Am Can](#)
[Assessor's Notice of Pending Litigation - IA Lodging](#)

7. HEARINGS

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

[24-319](#)

21-049 Napa Property Owner LLC
 (Assessor's Parcel No. 007-120-014)

8. BOARD MEMBER COMMENTS

9. ADMINISTRATIVE ITEMS

10. CLOSED SESSION

11. ADJOURN**ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, JUNE 6, 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, APRIL 26, 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
NAPA, CA 94559
www.countyofnapa.org
Main: (707) 253-4580

Assessment Appeals Board

Agenda Date: 5/2/2024

File ID #: 24-639

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Anthony Williams - 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 April 4, 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, April 4, 2024

9:00 AM

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

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, April 4, 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 March 7, 2024.

[24-599](#)

Motion Text: Approve the March 7, 2024 Minutes.
Voting Yes: Hewitt, Basayne, and Husby
Recusals: None
Result: Passed

3. AGENDA REVIEW

Chief Appraiser Jennifer Tydingco, representing Assessor John Tuteur, requested the following:

Move Application No. 23-052 from Hearings to Stipulations.

Move Application No. 23-048 from Hearings to Withdrawals.

Move Application No. 22-078 from Hearings to Requests for Continuance.

Discussion held.

4. STIPULATIONS

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

[24-442](#)

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)
21-172	Treasury Wine Estates (Assessor's Parcel No. 020-380-015)
21-173	Treasury Wine Estates (Assessor's Parcel No. 020-420-029)
21-174	Treasury Wine Estates (Assessor's Parcel No. 020-420-030)
21-175	Treasury Wine Estates (Assessor's Parcel No. 020-440-017)
21-176	Treasury Wine Estates (Assessor's Parcel No. 021-010-035)
21-180	Treasury Wine Estates (Assessor's Parcel No. 022-010-029)
21-182	Treasury Wine Estates (Assessor's Parcel No. 022-033-007)
21-183	Treasury Wine Estates (Assessor's Parcel No. 022-033-008)

21-185	Treasury Wine Estates (Assessor's Parcel No. 027-250-014)
21-187	Treasury Wine Estates (Assessor's Parcel No. 047-230-046)
21-189	Treasury Wine Estates (Assessor's Parcel No. 047-230-011)
21-190	Treasury Wine Estates (Assessor's Parcel No. 047-100-056)
21-191	Treasury Wine Estates (Assessor's Parcel No. 047-100-036)
21-192	Treasury Wine Estates (Assessor's Parcel No. 047-100-026)
21-193	Treasury Wine Estates (Assessor's Parcel No. 047-080-058)
21-203	Treasury Wine Estates (Assessor's Parcel No. 038-010-004)
21-206	Treasury Wine Estates (Assessor's Parcel No. 027-470-030)
21-208	Treasury Wine Estates (Assessor's Parcel No. 030-110-026)
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)

See Item No. 3 - Agenda Review.

Chief Appraiser Jennifer Tydingco presented the three (3) highest Stipulations for review.

Motion Text:	Approve Stipulations as amended.
Voting Yes:	Hewitt, Basayne, and Husby
Recusals:	None
Result:	Passed

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) |
| 23-027 | James and Hilary Zucherman
(Assessor's Parcel No. 061-103-005) |
| 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)

See Item No. 3 - Agenda Review.

Motion Text: Approve Withdrawals as amended.
Voting Yes: Hewitt, Basayne, and Husby
Recusals: None
Result: Passed

6. REQUESTS FOR CONTINUANCE

See Item No. 3 - Agenda Review.

Motion Text: Approve Requests for Continuance as amended.
Voting Yes: Hewitt, Basayne, and Husby
Recusals: None
Result: Passed

7. HEARINGS

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

[24-445](#)

- 22-078 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)

See Item No. 3 - Agenda Review.

8. BOARD MEMBER COMMENTS

None

9. ADMINISTRATIVE ITEMS

None

10. CLOSED SESSION

None

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, MAY 2, 2024 AT 9:00 AM.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.countyofnapa.org
Main: (707) 253-4580

Assessment Appeals Board

Agenda Date: 5/2/2024

File ID #: 24-676

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: Requests for Continuance

RECOMMENDATION

Request the Assessment Appeals Board approve the following requests for continuance:

18-215, 19-147, Hotel Luca LLC;
20-117, 21-114, dba Redd Wood/North Block Hotel
22-097, & 23-106 (Assessor's Parcel No. 036-032-013)

20-002, 20-120, & Not A Bad View LLC;
21-116 dba Wine Country Inn
(Assessor's Parcel No. 046-620-015)

20-007, 21-087, Solage Owners LLC
22-087, & 23-108 (Assessor's Parcel No. 011-540-045)

20-116, 21-115, & Shell Owners Association West;
22-098 dba Vino Bello
(Assessor's Parcel No. 046-620-015)

20-119, 22-096, & YHB Napa LLC;
23-105 dba Fairfield Inn American Canyon
(Assessor's Parcel No. 059-072-003)

20-165, 21-066, IA Lodging Napa First LLC
21-070, 22-063, (Assessor's Parcel No. 003-330-003)
22,085, 23-061, &
23-065

BACKGROUND AND DISCUSSION

On April 4, 2024, the Clerk of the Assessment Appeals Board received the attached Assessor's Notices of Pending Litigation requesting these appeals not be scheduled for hearing until October 3, 2024, or later as appropriate, due to pending litigation in the State of California that may impact these appeals (*Olympic and Georgia Partners v. County of Los Angeles (CA Supreme Ct. Case No. S280000)*).

Therefore, the Clerk requests a continuance of these appeals.

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.

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

HOTEL LUCA LLC
(Assessor's Parcel No. 036-032-013)

for purposes of property taxation.

Appeals Nos.: 18-215, 19-147, 20-117,
21-114, 22-097, & 23-106

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

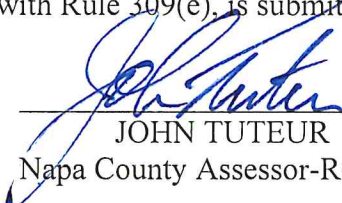
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above- referenced **HOTEL LUCA LLC** (Assessor's Parcel No. 036-032-013) appeals. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeals until *Olympic* has been decided. Postponing the Board's hearing of these appeals will promote efficiency for the Board and the parties, allowing the Board to consider the appeals under the proper legal standards.

For tracking purposes, the Assessor asks that the above-referenced appeals be placed on the October 3, 2024 Board agenda and, should *Olympic* not yet be decided by that date, the parties will again seek postponement to another date-certain.

A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: March 28, 2024



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

Agent email: appeals@taxadvisorscpa.com (Portia J. Howard)

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

WINE COUNTRY INN

Assessor Parcel 022-130-022

for purposes of property taxation.

Appeals No: 20-002, 20-120, 21-
116

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

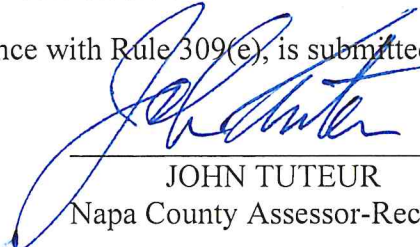
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above- referenced **WINE COUNTRY INN** Assessor Parcel 022-130-022 appeals. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeals until *Olympic* has been decided. Postponing the Board's hearing of these appeals will promote efficiency for the Board and the parties, allowing the Board to consider the appeals under the proper legal standards.

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A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: April 9, 2024



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

SOLAGE OWNERS LLC

(Assessor's Parcel No. 011-540-045)

for purposes of property taxation.

Appeals Nos.: 20-007, 21-087, 22-087,
& 23-108

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

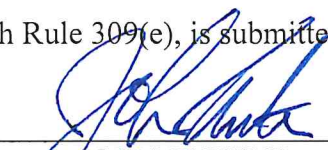
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Accordingly, the Assessor asks this Board to postpone hearing these appeals until *Olympic* has been decided. Postponing the Board's hearing of these appeals will promote efficiency for the Board and the parties, allowing the Board to consider the appeals under the proper legal standards.

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A proposed Board Notice, in conformance with Rule 309(e), is submitted herewith.

Dated: March 28, 2024



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

Agent email: ryan@versataxconsulting.com (Ryan McClure)

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

**SHELL OWNERS ASSOCIATION
WEST; DBA VINO BELLO**
(Assessor's Parcel No. 046-620-015)

for purposes of property taxation.

Appeals Nos.: 20-116, 21-115, & 22-098

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

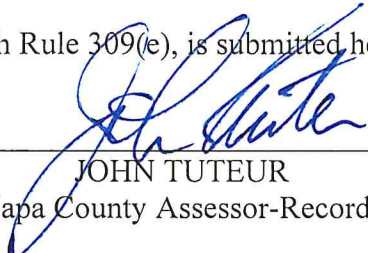
Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above- referenced **SHELL OWNERS ASSOCIATION WEST; DBA VINO BELLO** (Assessor's Parcel No. 046-620-015) appeals. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

Accordingly, the Assessor asks this Board to postpone hearing these appeals until *Olympic* has been decided. Postponing the Board's hearing of these appeals will promote efficiency for the Board and the parties, allowing the Board to consider the appeals under the proper legal standards.

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JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

Agent email: appeals@taxadvisorscpa.com (Portia J. Howard)

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

**YHB NAPA LLC DBA FAIRFIELD INN
AMERICAN CANYON**
(Assessor's Parcel No. 059-072-003)

for purposes of property taxation.

Appeals Nos.: 20-119, 22-096, & 23-105

**ASSESSOR'S NOTICE OF PENDING
LITIGATION**

Pursuant to California Revenue and Tax Code section 1604(c) and State Board of Equalization Property Tax Rule 309(c), the Napa County Assessor hereby gives notice to the Napa County Assessment Appeals Board of pending litigation that, when decided, is expected to control all or a material portion of the subject matter of the above- referenced **YHB NAPA LLC DBA FAIRFIELD INN AMERICAN CANYON** (Assessor's Parcel No. 059-072-003) appeals. In *Olympic and Georgia Partners v. County of Los Angeles* (CA Supreme Ct. Case No. S280000), the California Supreme Court will consider the correct treatment of certain categories of intangible property for property tax purposes.

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Dated: March 28, 2024



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

Agent email: appeals@taxadvisorscpa.com (Portia J. Howard)

**BEFORE THE NAPA COUNTY
ASSESSMENT APPEALS BOARD**

In the Matter of the Appeal of the Property
of

IA LODGING NAPA FIRST LLC
(Assessor's Parcel No. 003-330-003)

for purposes of property taxation.

Appeals Nos.: 20-165, 21-066, 21-070,
22-063, 22-085, 23-061,
& 23-065

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LITIGATION**

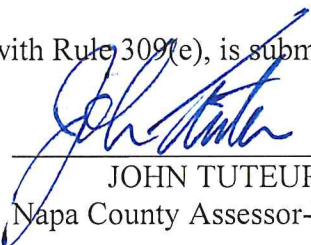
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Dated: March 28, 2024



JOHN TUTEUR
Napa County Assessor-Recorder-County Clerk

Agent email: brian.izumi@ryan.com



Napa County

Board Agenda Letter

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.countyofnapa.org
Main: (707) 253-4580

Assessment Appeals Board

Agenda Date: 5/2/2024

File ID #: 24-319

TO: Napa County Assessment Appeals Board
FROM: Neha Hoskins - Clerk of the Assessment Appeals Board
REPORT BY: Anthony Williams - Senior Deputy Clerk of the Assessment Appeals Board
SUBJECT: Hearings

RECOMMENDATION

Request the Assessment Appeals Board hold the following hearing:

21-049 Napa Property Owner LLC
(Assessor's Parcel No. 007-120-014)

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.