

MINUTES OF THE
NAPA COUNTY ASSESSMENT APPEALS BOARD MEETING
April 7, 2022

1. CALL TO ORDER; ROLL CALL

The Napa County Assessment Appeals Board met in regular session on Thursday, April 7, 2022, at 9:00 a.m. with the following members present: Chair Michael Murray, Vice Chair Conrad Hewitt (alternate voting member), Member Michael Basayne (alternate voting member), Member Donald Chase, and Member Philip Husby. The meeting was called to order by Chair Michael Murray.

2. APPROVAL OF MINUTES

- A. Clerk of the Assessment Appeals Board requests approval of minutes from the regular meeting of March 3, 2022.

Motion moved by Philip Husby, seconded by Donald Chase, to approve the March 3, 2022 minutes. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

3. AGENDA REVIEW

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

Move Application No. 20-026 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 20-027 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 20-028 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 20-029 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 21-074 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 21-075 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 21-076 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

Move Application No. 21-077 Eagle Vines Vineyards and Golf Club LLC from Hearings to Requests for Continuance.

4. STIPULATIONS

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

19-144	Donald Gordon (Assessor's Parcel No. 990-207-470)
20-037	Steven Augustine Giovannoni (Assessor's Parcel No. 003-222-005)
20-073	Mikail and Anna Margulis (Assessor's Parcel No. 001-304-013)
20-074	Ares commercial Properties (Assessor's Parcel No. 001-304-013)

The top three Stipulations with the highest dollar amount changes were reviewed.

Motion moved by Philip Husby, seconded by Donald Chase, to approve the Stipulations. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

5. WITHDRAWALS

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

19-154	Intelstat Corporation (Assessor's Parcel No. 046-630-004)
19-155	Intelstat Corporation (Assessor's Parcel No. 046-630-005)
19-156	Intelstat Corporation (Assessor's Parcel No. 046-630-006)
20-032	Jonathan S. Cohen (Assessor's Parcel No. 061-210-009)
20-072	870 Meadowood Lane LLC (Assessor's Parcel No. 025-080-029)
20-076	Napa Industrial LLC (Assessor's Parcel No. 057-350-002)
20-077	Napa Industrial LLC (Assessor's Parcel No. 057-350-003)

20-078	Napa Industrial LLC (Assessor's Parcel No. 057-350-004)
20-156	Intelstat Corporation (Assessor's Parcel No. 046-630-004)
20-157	Intelstat Corporation (Assessor's Parcel No. 046-630-005)
20-158	Intelstat Corporation (Assessor's Parcel No. 046-630-006)
20-163	Hall Napa Hotel Manager LLC (Assessor's Parcel No. 036-213-007)
21-041	Ares Commercial Properties (Assessor's Parcel No. 001-304-013)

Motion moved by Philip Husby, seconded by Donald Chase, to approve the Withdrawals. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

6. WAIVERS

None.

7. REQUESTS FOR CONTINUANCE

See Agenda Review.

Motion moved by Philip Husby, seconded by Donald Chase, to approve the Requests for Continuance as amended. Motion passed 3 - 0, with Donald Chase, Philip Husby, and Chair Michael Murray voting yes.

8. HEARINGS

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

20-020	1228 Hagen, LLC (Assessor's Parcel No. 049-200-003)
20-026	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 057-070-018)
20-027	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 860-002-672)

20-028	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 850-000-293)
20-029	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 860-002-671)
21-074	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 860-002-672)
21-075	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 850-000-293)
21-076	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 860-002-671)
21-077	Eagle Vines Vineyards and Golf Club LLC (Assessor's Parcel No. 057-070-018)

See Agenda Review.

Application No. 20-020 1228 Hagen, LLC (Assessor's Parcel No. 049-200-003)

Chair Michael Murray announced the hearing.

The Clerk administered the Oath to the parties who would be providing testimony.

Mr. Abe A.D. Marapao, Esq., (present via video conference), representing the Applicant, made presentation.

Discussion held.

Chair Michael Murray requested the Board take the matter under submission and deliberate during closed session.

9. BOARD MEMBER COMMENTS

Member Donald Chase stated that he will be absent for the May 5, 2022 meeting.

10. ADMINISTRATIVE ITEMS

None.

11. CLOSED SESSION

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

By motion moved by Philip Husby, seconded by Donald Chase, the Board unanimously finds that the Applicant did not produce sufficient evidence to overcome the presumption that the Assessor performed their duty and assessed the property fairly. Therefore, the Board denies the appeal.

12. ADJOURNMENT

**Adjourned to the Napa County Assessment Appeals Board regular meeting,
Thursday, May 5, 2022 at 9:00 a.m.**

MICHAEL MURRAY, Chair

ATTEST:

NEHA HOSKINS, Clerk of the Board