

Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559



Agenda - Final

Thursday, July 11, 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 William Molinari*

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 the regular meeting of June 6, 2024. [24-1175](#)

Attachments: [June 6, 2024](#)

3. AGENDA REVIEW

4. STIPULATIONS

- A. Request the Assessment Appeals Board approve the following stipulation: [24-1174](#)

23-063 Pasquale R. & Linda Pingitore
(Assessor's Parcel No. 061-081-005)

5. WITHDRAWALS

- A. Request the Assessment Appeals Board approve the following withdrawals: [24-752](#)

Various Treasury Wine Estates Americas Company -
137 Applications, 52 Assessor's Parcel Nos.
(See Itemized List Attached to
Agenda Item Report)

- 23-006 Fairfield Napa Phase I LLC
(Assessor’s Parcel No. 046-190-068,
Assessment No. 995-141-383)

- 23-026 Ampersand Futures LLC
(Assessor’s Parcel No. 011-540-006)

- 23-039 James Andrew Johnson & Devonna Mae Kaji
(Assessor’s Parcel No. 020-261-004)

- 23-040 Villa Zinfandel LLC
(Assessor’s Parcel No. 027-160-049)

- 23-078 William Dodson & Kopper Michael Jay Dodson
(Assessor’s Parcel No. 039-170-006)

Attachments: [Treasury Wine Estates Withdrawals](#)

6. REQUESTS FOR CONTINUANCE

7. HEARINGS

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

[24-573](#)

- 22-142 Marek Brzezinski & Jasleen Kukreja
(Assessor’s Parcel No. 047-380-004,
Assessment No. 995-143-516)

- 23-043 Caroline Simmons, Trustee of the
Caroline Simmons Trust
(Assessor’s Parcel No. 027-460-013)

- 23-044 VGA Calistoga LLC
(Assessor’s Parcel No. 011-072-012)

8. BOARD MEMBER COMMENTS

9. ADMINISTRATIVE ITEMS

10. CLOSED SESSION

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, AUGUST 1, 2024 AT 9:00 A.M.

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 WEDNESDAY, JULY 3, 2024 BY 5:00 P.M. 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

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www.countyofnapa.org
Main: (707) 253-4580

Assessment Appeals Board

Agenda Date: 7/11/2024

File ID #: 24-1175

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 June 6, 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 William Molinari

Thursday, June 6, 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, June 6, 2024, at 9:00 AM with the following members present: Chair Philip Husby, Members Michael Basayne, Conrad Hewitt, and William Molinari. Vice Chair Donald Chase was excused. 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 April 4, 2024.

[24-793](#)

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

3. AGENDA REVIEW

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

Move Application Nos. 23-016, 23-017, 23-018, 23-019, 23-020, 23-023, 23-024 and 23-066 from Hearings to Stipulations.

4. STIPULATIONS

See Item 3 - Agenda Review.

The Stipulations with the three highest changes in value were reviewed.

Discussion held.

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

5. WITHDRAWALS

- A. Request the Assessment Appeals Board approve the following withdrawal: [24-795](#)

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

Motion Text: **Approve the Withdrawal.**
Voting Yes: **Hewitt, Basayne, and Husby**
Recusals: **None**
Result: **Passed**

6. REQUESTS FOR CONTINUANCE

- A. Request the Assessment Appeals Board approve the following requests for
continuance: [24-1016](#)

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. 022-130-022,
Assessment No. 995-136-677)

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

21-117 & 23-059	Ashford Yountville LP dba Bardessono Hotel & Spa (Assessor's Parcel No. 036-090-029)
22-103 & 23-042	Pacifica Napa Winery LLC (Pacifica Host Hotels) (Assessor's Parcel No. 038-120-042)
22-134	Airport Boulevard Realty LLC (Assessor's Parcel No. 057-200-024)
23-008 & 23-060	CL White House LLC (Assessor's Parcel No. 005-101-003)
23-012	Calistoga Hotel Group LP (Assessor's Parcel No. 011-050-041)
23-032, 23-033, 23-034, 23-035, 23-036, 23-037, & 23-038	Arcade Silverado JV LLC (Assessor's Parcel Nos. 060-230-012, 060-320-008, 060-450-008, 060-140-003, 039-222-019, 039-232-015, & 060-010-001)
23-062	KHP V Napa LLC (Assessor's Parcel No. 007-300-004)
23-067	Spring Mountain Hotel LLC (Assessor's Parcel No. 009-490-009)
23-068, 23-069, 23-070, 23-071, 23-072, & 23-073	Boardwalk Investments Yountville LLC (Assessor's Parcel Nos. 036-330-011, 036-330-010, 036-081-010, 036-330-009, 036-330-006, & 036-330-005)
23-083	CN Napa Owner LLC (Assessor's Parcel No. 046-160-080)
23-107	LDMUD LLC (Assessor's Parcel No. 011-092-038)
Motion Text:	Approve the Requests for Continuance.
Voting Yes:	Basayne, Hewitt, and Husby
Recusals:	None
Result:	Passed

7. HEARINGS

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

[24-551](#)

- | | |
|--------|---|
| 23-16 | DirecTV LLC
(Assessor's Parcel No. 011-205-013,
Assessment No. 800-059-824) |
| 23-17 | DirecTV LLC
(Assessor's Parcel No. 003-030-015,
Assessment No. 800-057-579) |
| 23-18 | DirecTV LLC
(Assessor's Parcel No. 058-083-017,
Assessment No. 800-059-821) |
| 23-19 | DirecTV LLC
(Assessor's Parcel No. 034-140-027,
Assessment No. 800-059-822) |
| 23-20 | DirecTV LLC
(Assessor's Parcel No. 009-502-007,
Assessment No. 800-059-823) |
| 23-23 | LBA RVI-Company XLVIII, LLC
(Assessor's Parcel No. 057-090-078) |
| 23-24 | LBA RVI-Company XLVIII, LLC
(Assessor's Parcel No. 057-090-077) |
| 23-066 | Walgreen Co. as Lessee
(Assessor's Parcel No. 001-510-057) |

See Item 3 - Agenda Review.

8. BOARD MEMBER COMMENTS

Deputy County Counsel Jason Dooley and Chair Philip Husby welcomed new Assessment Appeals Board Member William Molinari.

9. ADMINISTRATIVE ITEMS

None

10. CLOSED SESSION

None

11. ADJOURN

ADJOURN TO THE NAPA COUNTY ASSESSMENT APPEALS BOARD REGULAR MEETING, THURSDAY, JULY 11, 2024 AT 9:00 AM.

Neha Hoskins (By e-signature)

NEHA HOSKINS, Clerk of the Assessment Appeals Board



Napa County
Board Agenda Letter

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Assessment Appeals Board

Agenda Date: 7/11/2024

File ID #: 24-1174

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: Stipulations

RECOMMENDATION

Request the Assessment Appeals Board approve the following stipulation:

23-063 Pasquale R. & Linda Pingitore
(Assessor's Parcel No. 061-081-005)

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.



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Assessment Appeals Board

Agenda Date: 7/11/2024

File ID #: 24-752

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: Withdrawals

RECOMMENDATION

Request the Assessment Appeals Board approve the following withdrawals:

Various Treasury Wine Estates Americas Company -
137 Applications, 52 Assessor's Parcel Nos.
(See Itemized List Attached to
Agenda Item Report)

23-006 Fairfield Napa Phase I LLC
(Assessor's Parcel No. 046-190-068,
Assessment No. 995-141-383)

23-026 Ampersand Futures LLC
(Assessor's Parcel No. 011-540-006)

23-039 James Andrew Johnson & Devonna Mae Kaji
(Assessor's Parcel No. 020-261-004)

23-040 Villa Zinfandel LLC
(Assessor's Parcel No. 027-160-049)

23-078 William Dodson & Kopper Michael Jay Dodson
(Assessor's Parcel No. 039-170-006)

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.

Application Number	Parcel Number	Applicant Name
17-185	030-110-015	Treasury Wine Estates Americas Company
17-186	030-110-015	Treasury Wine Estates Americas Company
17-187	030-110-019	Treasury Wine Estates Americas Company
17-188	030-110-019	Treasury Wine Estates Americas Company
17-193	031-110-003	Treasury Wine Estates Americas Company
17-194	031-110-003	Treasury Wine Estates Americas Company
17-195	031-110-003	Treasury Wine Estates Americas Company
17-196	031-110-003	Treasury Wine Estates Americas Company
17-197	031-110-011	Treasury Wine Estates Americas Company
17-198	031-110-011	Treasury Wine Estates Americas Company
17-199	031-110-011	Treasury Wine Estates Americas Company
17-200	031-110-011	Treasury Wine Estates Americas Company
18-001	009-120-065	Treasury Wine Estates Americas Company
18-002	009-120-065	Treasury Wine Estates Americas Company
18-003	009-120-066	Treasury Wine Estates Americas Company
18-004	009-120-066	Treasury Wine Estates Americas Company
18-005	020-230-008	Treasury Wine Estates Americas Company
18-006	020-230-008	Treasury Wine Estates Americas Company
18-007	020-420-029	Treasury Wine Estates Americas Company
18-008	020-420-029	Treasury Wine Estates Americas Company
18-009	020-420-030	Treasury Wine Estates Americas Company
18-010	020-420-030	Treasury Wine Estates Americas Company
18-011	030-110-026	Treasury Wine Estates Americas Company
18-012	030-110-026	Treasury Wine Estates Americas Company
18-013	030-110-028	Treasury Wine Estates Americas Company
18-014	030-110-028	Treasury Wine Estates Americas Company
18-028	020-230-005	Treasury Wine Estates Americas Company
18-029	020-230-005	Treasury Wine Estates Americas Company
18-030	020-380-015	Treasury Wine Estates Americas Company
18-031	020-380-015	Treasury Wine Estates Americas Company
18-032	027-250-014	Treasury Wine Estates Americas Company
18-033	027-250-014	Treasury Wine Estates Americas Company
18-034	027-470-030	Treasury Wine Estates Americas Company
18-035	027-470-030	Treasury Wine Estates Americas Company
18-036	030-110-027	Treasury Wine Estates Americas Company
18-037	030-110-027	Treasury Wine Estates Americas Company
18-184	009-120-065	Treasury Wine Estates Americas Company
18-185	009-120-066	Treasury Wine Estates Americas Company
18-187	020-230-005	Treasury Wine Estates Americas Company
18-188	020-230-008	Treasury Wine Estates Americas Company
18-189	021-010-035	Treasury Wine Estates Americas Company
18-190	027-250-014	Treasury Wine Estates Americas Company
18-191	030-110-015	Treasury Wine Estates Americas Company
18-192	030-110-019	Treasury Wine Estates Americas Company
18-193	030-110-026	Treasury Wine Estates Americas Company
18-194	030-110-027	Treasury Wine Estates Americas Company

Application Number	Parcel Number	Applicant Name
18-195	031-110-003	Treasury Wine Estates Americas Company
18-196	031-110-011	Treasury Wine Estates Americas Company
19-056	009-010-025	Treasury Wine Estates Americas Company
19-057	009-010-026	Treasury Wine Estates Americas Company
19-058	009-120-065	Treasury Wine Estates Americas Company
19-059	009-120-066	Treasury Wine Estates Americas Company
19-060	009-131-009	Treasury Wine Estates Americas Company
19-062	020-230-005	Treasury Wine Estates Americas Company
19-063	020-230-008	Treasury Wine Estates Americas Company
19-064	020-380-014	Treasury Wine Estates Americas Company
19-065	020-380-015	Treasury Wine Estates Americas Company
19-066	020-420-029	Treasury Wine Estates Americas Company
19-067	020-420-030	Treasury Wine Estates Americas Company
19-068	020-440-017	Treasury Wine Estates Americas Company
19-069	021-010-035	Treasury Wine Estates Americas Company
19-070	022-010-003	Treasury Wine Estates Americas Company
19-071	022-010-029	Treasury Wine Estates Americas Company
19-072	022-033-007	Treasury Wine Estates Americas Company
19-073	022-033-008	Treasury Wine Estates Americas Company
19-074	027-210-025	Treasury Wine Estates Americas Company
19-075	027-250-014	Treasury Wine Estates Americas Company
19-076	027-470-030	Treasury Wine Estates Americas Company
19-077	030-110-015	Treasury Wine Estates Americas Company
19-078	030-110-019	Treasury Wine Estates Americas Company
19-079	030-110-021	Treasury Wine Estates Americas Company
19-080	030-110-026	Treasury Wine Estates Americas Company
19-081	030-110-027	Treasury Wine Estates Americas Company
19-082	030-110-028	Treasury Wine Estates Americas Company
19-083	030-200-030	Treasury Wine Estates Americas Company
19-084	031-110-003	Treasury Wine Estates Americas Company
19-085	031-110-011	Treasury Wine Estates Americas Company
19-086	047-080-046	Treasury Wine Estates Americas Company
19-087	047-100-026	Treasury Wine Estates Americas Company
19-088	047-100-036	Treasury Wine Estates Americas Company
19-089	047-100-056	Treasury Wine Estates Americas Company
20-121	009-010-025	Treasury Wine Estates Americas Company
20-122	009-010-026	Treasury Wine Estates Americas Company
20-123	009-120-065	Treasury Wine Estates Americas Company
20-124	009-120-066	Treasury Wine Estates Americas Company
20-125	009-131-009	Treasury Wine Estates Americas Company
20-127	020-230-005	Treasury Wine Estates Americas Company
20-128	020-230-008	Treasury Wine Estates Americas Company
20-129	020-380-014	Treasury Wine Estates Americas Company
20-130	020-380-015	Treasury Wine Estates Americas Company
20-131	020-420-029	Treasury Wine Estates Americas Company
20-132	020-420-030	Treasury Wine Estates Americas Company

Application Number	Parcel Number	Applicant Name
20-134	021-010-035	Treasury Wine Estates Americas Company
20-135	022-010-003	Treasury Wine Estates Americas Company
20-136	022-010-029	Treasury Wine Estates Americas Company
20-137	022-033-007	Treasury Wine Estates Americas Company
20-138	022-033-008	Treasury Wine Estates Americas Company
20-139	027-210-025	Treasury Wine Estates Americas Company
20-140	027-250-014	Treasury Wine Estates Americas Company
20-141	027-470-030	Treasury Wine Estates Americas Company
20-142	030-110-015	Treasury Wine Estates Americas Company
20-143	030-110-019	Treasury Wine Estates Americas Company
20-144	030-110-021	Treasury Wine Estates Americas Company
20-145	030-110-026	Treasury Wine Estates Americas Company
20-146	030-110-027	Treasury Wine Estates Americas Company
20-147	030-110-028	Treasury Wine Estates Americas Company
20-148	030-200-030	Treasury Wine Estates Americas Company
20-149	031-110-003	Treasury Wine Estates Americas Company
20-150	031-110-011	Treasury Wine Estates Americas Company
20-151	047-080-046	Treasury Wine Estates Americas Company
20-152	047-100-026	Treasury Wine Estates Americas Company
20-153	047-100-036	Treasury Wine Estates Americas Company
20-154	047-100-056	Treasury Wine Estates Americas Company
21-160	027-470-007	Treasury Wine Estates Americas Company
21-161	009-010-026	Treasury Wine Estates Americas Company
21-164	020-180-060	Treasury Wine Estates Americas Company
21-166	020-210-029	Treasury Wine Estates Americas Company
21-168	020-210-030	Treasury Wine Estates Americas Company
21-177	021-072-045	Treasury Wine Estates Americas Company
21-178	022-010-003	Treasury Wine Estates Americas Company
21-179	031-110-003	Treasury Wine Estates Americas Company
21-181	031-110-011	Treasury Wine Estates Americas Company
21-184	031-150-005	Treasury Wine Estates Americas Company
21-186	047-080-059	Treasury Wine Estates Americas Company
21-188	047-230-033	Treasury Wine Estates Americas Company
21-194	038-440-018	Treasury Wine Estates Americas Company
21-195	031-070-019	Treasury Wine Estates Americas Company
21-196	038-440-016	Treasury Wine Estates Americas Company
21-197	038-440-015	Treasury Wine Estates Americas Company
21-198	038-440-005	Treasury Wine Estates Americas Company
21-199	038-440-003	Treasury Wine Estates Americas Company
21-200	038-440-001	Treasury Wine Estates Americas Company
21-201	038-180-016	Treasury Wine Estates Americas Company
21-202	038-010-033	Treasury Wine Estates Americas Company
21-204	032-530-024	Treasury Wine Estates Americas Company
21-205	031-150-006	Treasury Wine Estates Americas Company
21-207	030-110-019	Treasury Wine Estates Americas Company
		Total Applications: 137



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Assessment Appeals Board

Agenda Date: 7/11/2024

File ID #: 24-573

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 hearings:

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