

**ASSESSMENT APPEALS BOARD MINUTES  
COUNTY OF SAN LUIS OBISPO  
STATE OF CALIFORNIA**

Friday, November 9, 2001

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular session at 9:00 o'clock A.M., in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

PRESENT: Appeals Board Members Ms. Jenele Buttery, Mr. Kem Weber and  
Chairperson Tom Baron

ABSENT: Appeals Board Member None

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Mr. Dick Frank, County Assessor, Ms. Linda Trahey, Ms. Barbara Edgington, and Mr. Jim Mallon, Deputy Assessors, are present and sworn.

Mr. Baron welcomes Ms. Buttery to the Board.

**Request for continuance for Application No. 2000-102, Gragg Canyon Ranch, LLC**, is presented. Mr. Fred Glick, Attorney for the applicant, is present. Mr. Glick requests a continuance to the March 22, 2002 hearing. Mr. Frank suggests continuing the meeting to the August 2002 hearing date with Mr. Glick concurring. **Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery and unanimously carried, on Application No. 2000-102, Gragg Canyon Ranch, LLC is continued to the August 2002 hearing date.**

**(MS. BUTTERY IS DISQUALIFIED FROM HEARING THE NEXT ITEM.)**

**Application Nos. 1998-97, 1999-4, 1999-8, 1999-23, 2001-5, Harker Wade and 2000-29, Wade Properties** are presented. Mr. Harker Wade, owner and Mr. Vincent Martinez, Attorney are present and previously sworn as this is a continued hearing. Chairperson requests clarification, the Applicant requested Mr. Weber and Mr. Baron to hear this case.

Mr. Martinez states he feels the Parent/Child Exclusion should apply and addressses his disagreement with Mr. Nauman's opinion from State Board of Equalization's letter dated August 31, 2001. Mr. Edgington agrees with Mr. Nauman's opinion and discusses **Assessor's Exhibit O - Assembly Bill 47 and Assessor's Exhibit P - California Constitution**. A discussion regarding the steps that could have been taken to avoid this being a reassessable event occurs. **Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, motion carries and on Application Nos. 1998-97, 1999-4, 1999-8, 1999-23, 2001-5 Harker Wade and 2000-29, Wade Properties, the Board determines that the Applicant has not provided sufficient evidence to overcome the Assessor's values as entered on the Roll and the Clerk is to provide the corresponding roll values to each application including the 2001 application.** Mr. Olpin requests part of the Board's motion should probably also include their determination regarding the Parent/Child Exclusion. Mr. Frank states Mr. Wade has already stipulated to the values of the properties. Chairperson Baron withdraws the previous motion [SIC] (Clerk's note: once a motion passes it cannot be withdrawn). **Matter is fully discussed and thereafter, on motion of Mr. Weber, seconded by Mr. Baron, motion carried, on Application Nos. 1998-97, 1999-4, 1999-8, 1999-23, 2001-5 Harker Wade and 2000-29, Wade Properties, the Applicant has not provided sufficient evidence to support the Parent/Child Exclusion.** The Applicant requests Finding of Fact.

**(MS. BUTTERY IS NOW PRESENT).**

**Application No. 2001-26, William Andrews** is presented. The Applicant is not present. Mr. Frank requests that the Board continue this matter until the afternoon, Chairperson Baron continues the hearing to the afternoon calendar.

**Application No. 2001-1, Iraj Mansoori, APN 056,471,005**, is presented. Mr. Iraj Mansoori, Applicant, and Mr. Preston McKelvy, Assessor staff, are present and sworn. Mr. McKelvy describes the property and presents the Assessor's case (**Assessor's Exhibit A - Comparables**); states the property was under Proposition 8 value until 2001 (**Assessor's Exhibit B - Base year/Proposition 8 value**); recommends holding the Roll values for 2001-2002, date of value January 1, 2001, the full indexed value of the land at \$134,298, the full indexed value of improvements at \$223,983, for a total indexed value of \$358,281. Mr. Mansoori presents his case; states he purchased the home in 1989 when the market was high; presents **Applicant's Exhibit 1 - Comparables**; states on the west side of Atascadero the sales average \$300,000; doesn't feel the Assessor's comparables are good comparables. **Thereafter, on motion of Ms. Buttery, seconded by Mr. Weber and unanimously carried, on Application No. 2001-1, Mansoori, the Assessor provided sufficient evidence to support the Roll values, date of value January 1, 2001, the full indexed value of the land is fixed at \$134,298, the full indexed value of improvements is fixed at \$223,983, for the total fixed indexed value of \$351,281.** The Applicant requests Findings of Fact.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Baron opens the floor to the public without response.

**Application No. 2001-26, William Andrews, APN 010,042,003**, is presented. Mr. William Andrews and Mrs. Karen Andrews are present and sworn. Mr. Andrews presents **Applicant's Exhibit 1 - September 13, 2001 letter to Jim Mallon, Applicant's Exhibit 2 - GeoSolutions, Inc. letter dated April 14, 2001, Applicant's Exhibit 3 - Letter from Mr. & Mrs. Bender dated July 28, 2000, and Applicant's Exhibit 4 - Disclosure Addendum**. Mr. Mallon describes the property, presents the Assessor's case, discusses geological measures in place on the property and recommends the Board hold the current Roll value on the land at \$500,000. Mr. Andrews discusses erosion and bluff work that was done on the property; difficulties in selling the property, and purchased the property for \$250,000. Mr. Mallon presents (**Assessor's Exhibit A - Grant Deed recorded August 1, 2000 and Assessor's Exhibit B - Grant Deed recorded September 27, 2000**). A discussion occurs regarding the purchase of the property, the initial purchase occurring on March 26, 1999; on August 1, 2000, a deed in lieu of foreclosure was recorded, returning the property to the Benders; on September 27, 2000 a deed was recorded transferring the property from the Benders back to the Andrews. All parties agree a change of ownership occurred. A discussion occurs regarding the bluff and the construction of the caisson. The Board suggests that the Andrews request a continuance to get additional information to support their value of the property and to meet with the Assessor and his staff to try and resolve this matter, with the Andrews agreeing. **Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery and unanimously carried, Application No. 2001-26, Andrews, is continued to March 22, 2002 at 9:00 a.m..**

The Clerk requests a time line for the preparation of Findings of Fact for **Application Nos. 1998-97, 1999-4, 1999-8, 1999-23, 2001-5 Harker Wade and 2000-29, Wade Properties**. **Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Ms. Buttery abstaining, motion carries, and the approval of the Findings of Fact for Application Nos. 1998-97, 1999-4, 1999-8, 1999-23, 2001-5 Harker Wade and 2000-29, Wade Properties is set for March 22, 2002.**

**Application Nos. 2000-6, 2000-91, 2001-15, ESJ Centers, LLC**, are presented for denial. The Applicant is not present. Mr. Frank states he and the Applicant are very close to resolving these appeals and therefore requests the Board continue these appeals to the January 18, 2002 hearing. **Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery and unanimously carried, Application Nos. 2000-6, 2000-91, and 2001-15, ESJ Centers, LLC, are continued to the hearing to January 18, 2002 to allow the Assessor time to resolve the matter.**

**Minutes of the September 28, 2001 hearing**, are presented. **Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Ms. Buttery abstaining, motion carries and the minutes of the September 28, 2001 meeting are approved as submitted and the Chairperson is instructed to sign the same.**

**Findings of Fact for Application No. 2000-35, GAF Trust, APN 033,311,027, is presented. The Applicant is not present. Thereafter, on motion of Mr. Weber, seconded by Mr. Baron, with Ms. Buttery abstaining motion carries, and Findings of Fact for Application No. 2000-35, GAF Trust, are approved as submitted and the Chairperson is instructed to sign same.**

**Application Nos. 2001-42, Strasbaugh Development, and 2001-45, Frank Winnaman, are presented for denial. The Applicants are not present. Thereafter, on motion of Mr. Weber, seconded by Ms. Buttery and unanimously carried, Application Nos. 2001-42, Strasbaugh Development and 2001-45 Frank Winnaman, are denied for non-completion.**

**This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting.** Mr. Frank discusses the Assessor's duties; his policy on mailing Assessment notices yearly; the Assessor's Review form with a response to the Applicant within 30 days; the work done to prepare for Assessment Appeal Hearings; and how they work with the Applicant to resolve the appeal prior to the hearing. No action taken.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn.

---

Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder  
and Ex-Officio Clerk of the Assessment Appeals Board

By:  
Deputy Clerk-Recorder

cmc