



# ASSESSMENT APPEALS BOARD VIRTUAL HEARINGS



PRESENTED ON FEBRUARY 23, 2022:

EDWARD YEN, ESQ, ASSISTANT EXECUTIVE OFFICER, TECHNOLOGY, PLANNING AND OPERATIONS

JENNIFER TRAN, ACTING DEPUTY EXECUTIVE OFFICER, ASSESSMENT APPEALS BOARD

ALINA KASPARIAN, ACTING ASSISTANT CHIEF, ASSESSMENT APPEALS BOARD

## WHY WE WENT VIRTUAL?

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- COVID-19 pandemic caused the closure of LA County facilities to the public.
- Open appeals applications increased from 25,507 to 34,965, 37% increase from the prior year.
- LA County commenced hearings virtually using WebEx, a web conferencing communication platform, and developed the custom-built Assessment Appeals Portal (AAP) for evidence submission online.
- LA County conducted its first virtual hearing on October 19, 2020.

## VIRTUAL HEARING BENEFITS

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- Safety of applicants without the need for in-person contact by allowing applicants to attend hearings using a PC, laptop, tablet or any smart device with internet service in convenient locations.
- Convenient online evidence upload capability without the need to spend time and money on making several photocopies of hundreds of exhibits.
- More accessibility and efficiency.
- Eliminate commute time, gas consumption, and parking fees incurred when appearing in-person.
- High audio/video quality of hearing recordings.

## RESOLVED CONCERNS

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### Right to In-Person Hearings:

- LA County AAB allows applicants to request an in-person hearing in lieu of a virtual hearing.

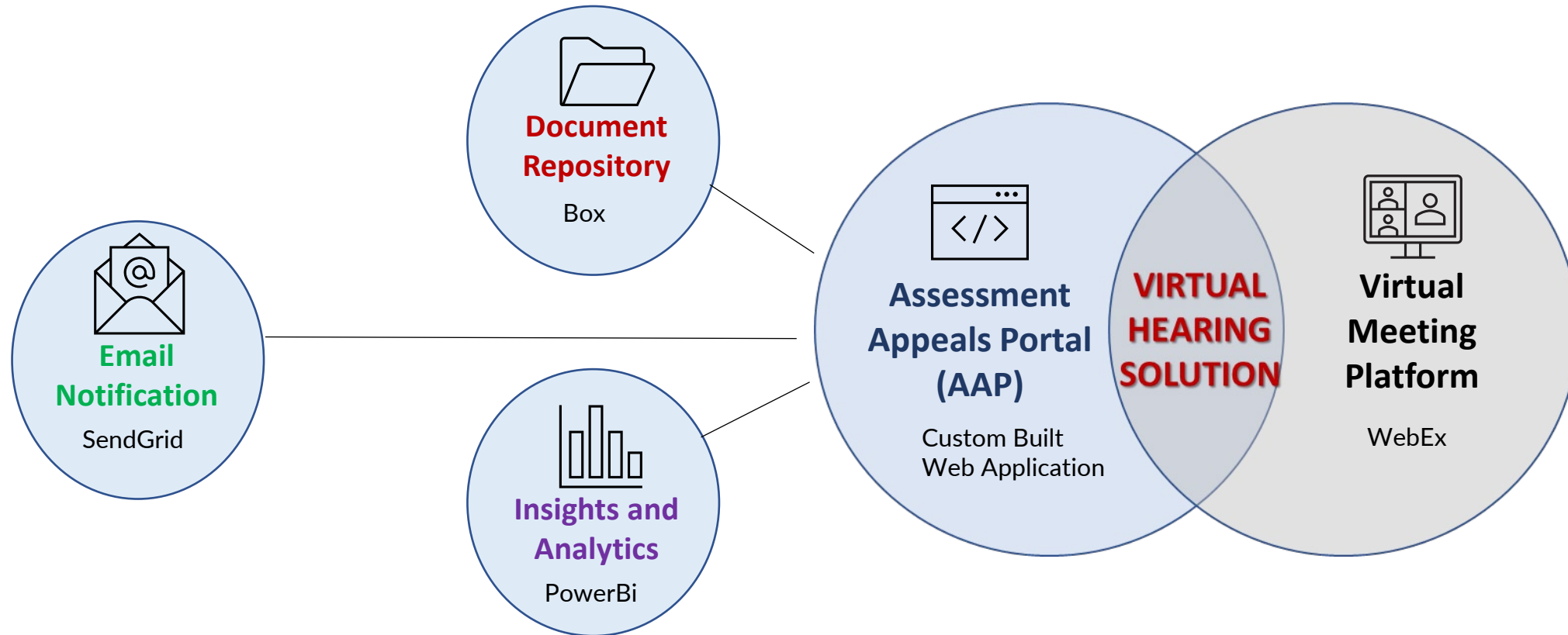
### Evidence Submission:

- Evidence submission at least 2 days prior to the hearing date via LA County's AAP, allowing both parties to view and download evidence at hearing
  - For taxpayers who do not have capabilities to digitize or electronically submit their evidence, document may be sent to AAB at least 1 week prior to the hearing for digitization.
- Ability to upload rebuttal evidence at hearing.
- Simultaneous viewing available for comparison of documents.

### Increased efficiencies in hearing proceedings:

- Increased AAB member availability for hearings
- Hearings start promptly as scheduled
- Use of "breakout rooms" for private discussions and deliberations

## TECHNOLOGY



# IMPLEMENTATION SUPPORT

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## Communication/Outreach

- Informative videos and video tutorials are available on our website and accessible on YouTube
- Public Education Seminar (via WebEx) is hosted monthly by AAB
- Informative flyer is enclosed with mailed hearing appointment cards
- Email notifications for WebEx meeting invitation

## Training/Connectivity Test

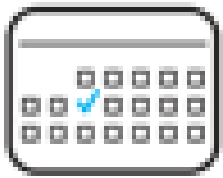
- Trainings were provided to AAB Members, Hearing Officers, AAB staff, and Assessor's staff
- Practice/dry run available for interested taxpayers and tax agents

## Web-Conferencing Room

- Private, safe and secured room that is fully equipped with web-conferencing technology, including PC and monitor, webcam, scanner/printer, and internet connection
- On-site technical support, if needed

## VIRTUAL HEARING PROCESS

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Appeal Scheduled  
for hearing



Appointment  
card and virtual  
hearing instructions  
mailed



WebEx link  
sent via email  
1 week prior to  
hearing



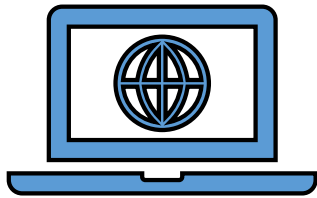
AAP Portal to  
upload evidence at  
least 2 days prior to  
hearing



Attend Hearing  
Online

## WHAT YOU NEED FOR VIRTUAL HEARINGS

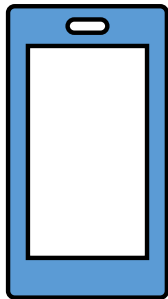
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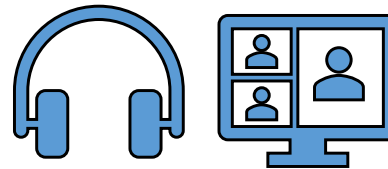
PC/Laptop



Internet  
Connection



Any Smart  
Device



Access to  
Audio/Video



## AAP PORTAL (EVIDENCE UPLOAD)

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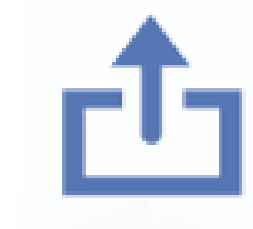
1) One-time registration through the AAP Portal



2) Log-In to AAP using your email and password you created during registration




3) Select your hearing/case to upload your evidence



4) Upload your evidence

## EVIDENCE UPLOAD



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Login Register ▾

Sign In

SIGN IN


[Forgot Password?](#)

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## VIEWING/SAVING DOCUMENTS AT HEARING



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Login Register ▾

Sign In

SIGN IN

[Forgot Password?](#)

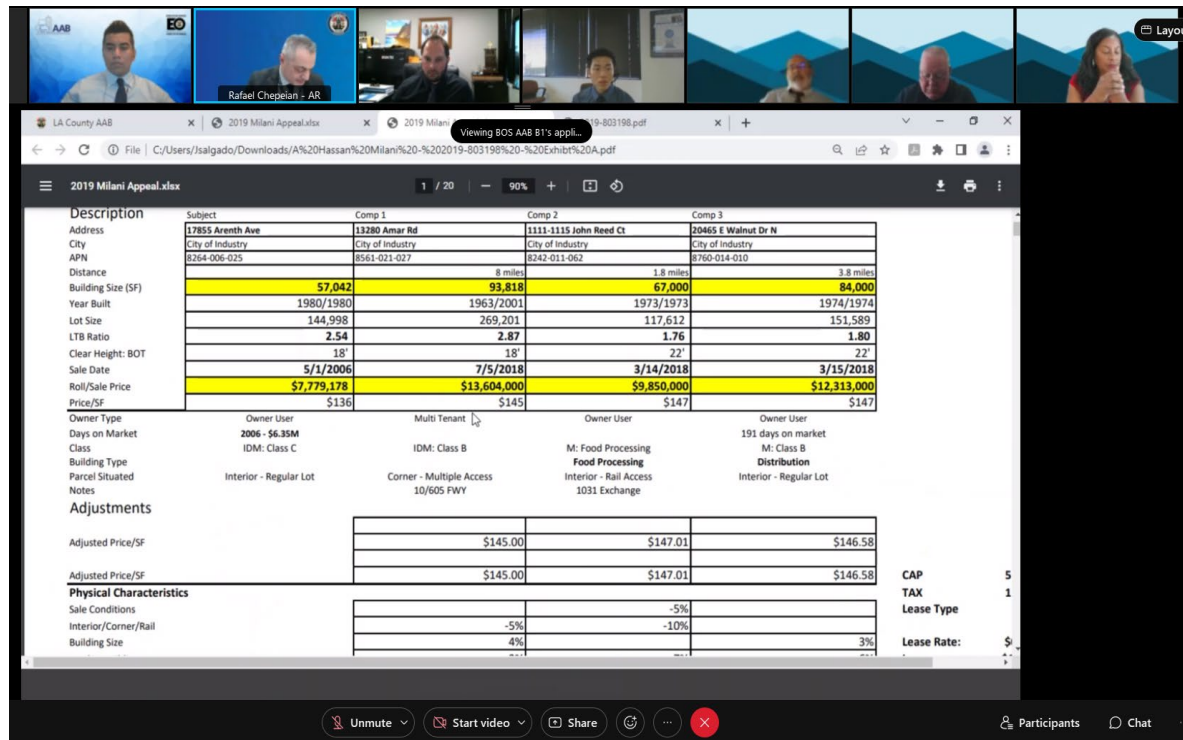
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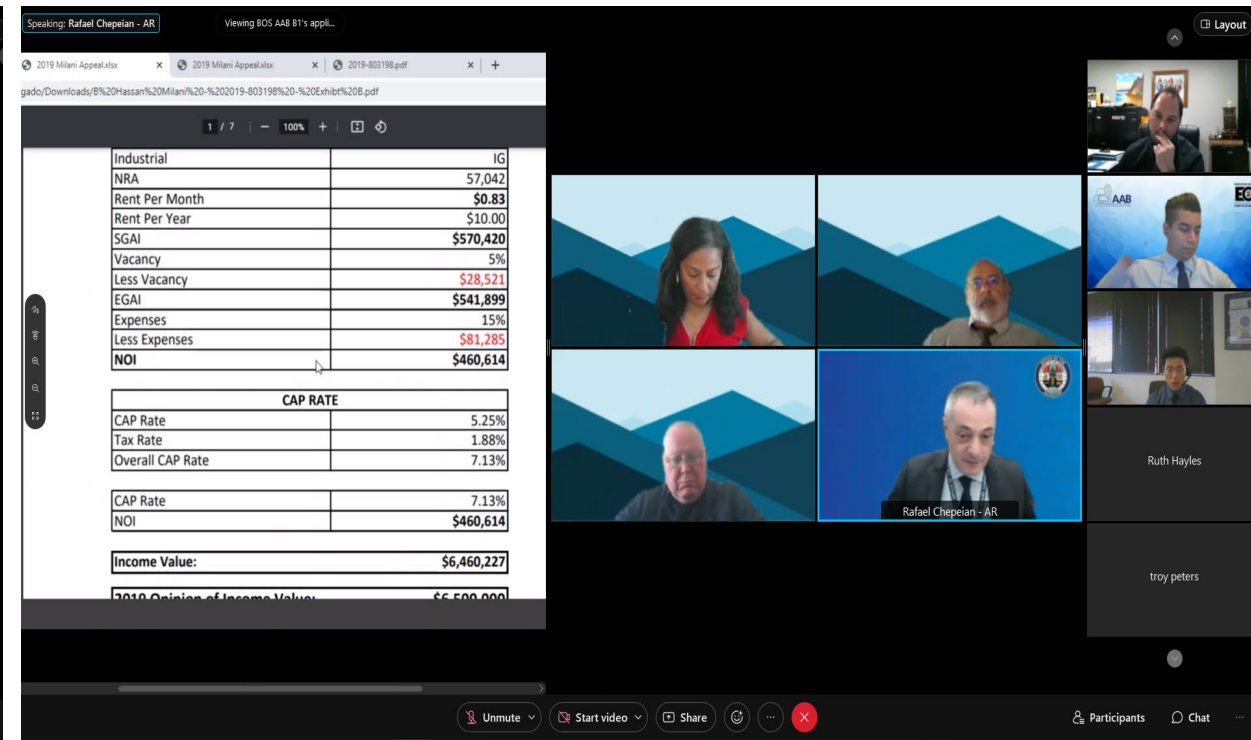
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## DAY OF THE HEARING

- Participant opens the WebEx invitation and clicks on “Join Meeting”
- Participant has ability to modify their WebEx view of documents and participants



Description	Subject	Comp 1	Comp 2	Comp 3
Address	17855 Arenth Ave	13280 Amar Rd	1111-1115 John Reed Ct	20465 E Walnut Dr N
City	City of Industry	City of Industry	City of Industry	City of Industry
APN	8264-006-025	8561-021-027	8242-011-062	8760-014-010
Distance		8 miles	1.8 miles	3.8 miles
Building Size (SF)	57,042	93,818	67,000	84,000
Year Built	1980/1980	1963/2001	1973/1973	1974/1974
Lot Size	144,998	269,201	117,612	151,589
LTR Ratio	2.54	2.87	1.76	1.80
Clear Height: BOT	18'	18'	22'	22'
Sale Date	5/1/2006	7/5/2018	3/14/2018	3/15/2018
Roll/Sale Price	\$7,779,178	\$13,604,000	\$9,850,000	\$12,313,000
Price/SF	\$136	\$145	\$147	\$147



Industrial	IG
NRA	57,042
Rent Per Month	\$0.83
Rent Per Year	\$10.00
SGAI	\$570,420
Vacancy	5%
Less Vacancy	\$28,521
EGAI	\$541,899
Expenses	15%
Less Expenses	\$81,285
NOI	\$460,614
<b>CAP RATE</b>	
CAP Rate	5.25%
Tax Rate	1.88%
Overall CAP Rate	7.13%
CAP Rate	7.13%
NOI	\$460,614
Income Value:	\$6,460,227
2019 Ceiling of Income Value:	\$6,500,000

## SAMPLE VIRTUAL HEARINGS- AGENT AND APPLICANT TESTIMONY

BOS AAB B1

Jose Carlos Tovar

PPTA Conference Room

maggie soleimani

Roger Sarigumba

### Property Sale Information

5251 E 2nd St

INVESTMENT TRIPLE NET

Storefront Retail - Long Beach: Downtown Submarket  
Long Beach, CA 90803

Dec 2, 2015  
Sale Date

\$20.5M  
Sale Price

\$1,497.66  
Price/SF

3.7%  
Cap Rate

44 days  
On Market

13,688  
SF GLA

1950 / 1989  
Built / Renov

100%  
Leased at Sale

#### Sale Notes


The sales price was confirmed by one of the listing brokers and the seller. The subject property as fully leased to eight tenants on a triple net basis at the time of sale. Some of the major tenants include Starbucks, Lucky Jeans, White House Black Market, Papyrus and Simmy's. The property contains 10 parking spaces in the rear of the building as well as there is ample street parking. The buyer assumed existing debt on the property totaling \$7.1 million from Guggenheim. The property contains no deferred maintenance.

The in-place cap rate was reported at 3.7%; therefore, we were able to calculate the NOI. The GSI is the same as the NOI due to the triple net leases.

The motivation for the seller was market conditions.

The motivation for the buyer was prime real estate for a long-term hold.

A deed is unavailable at this time.




### Retail Valuation Issue

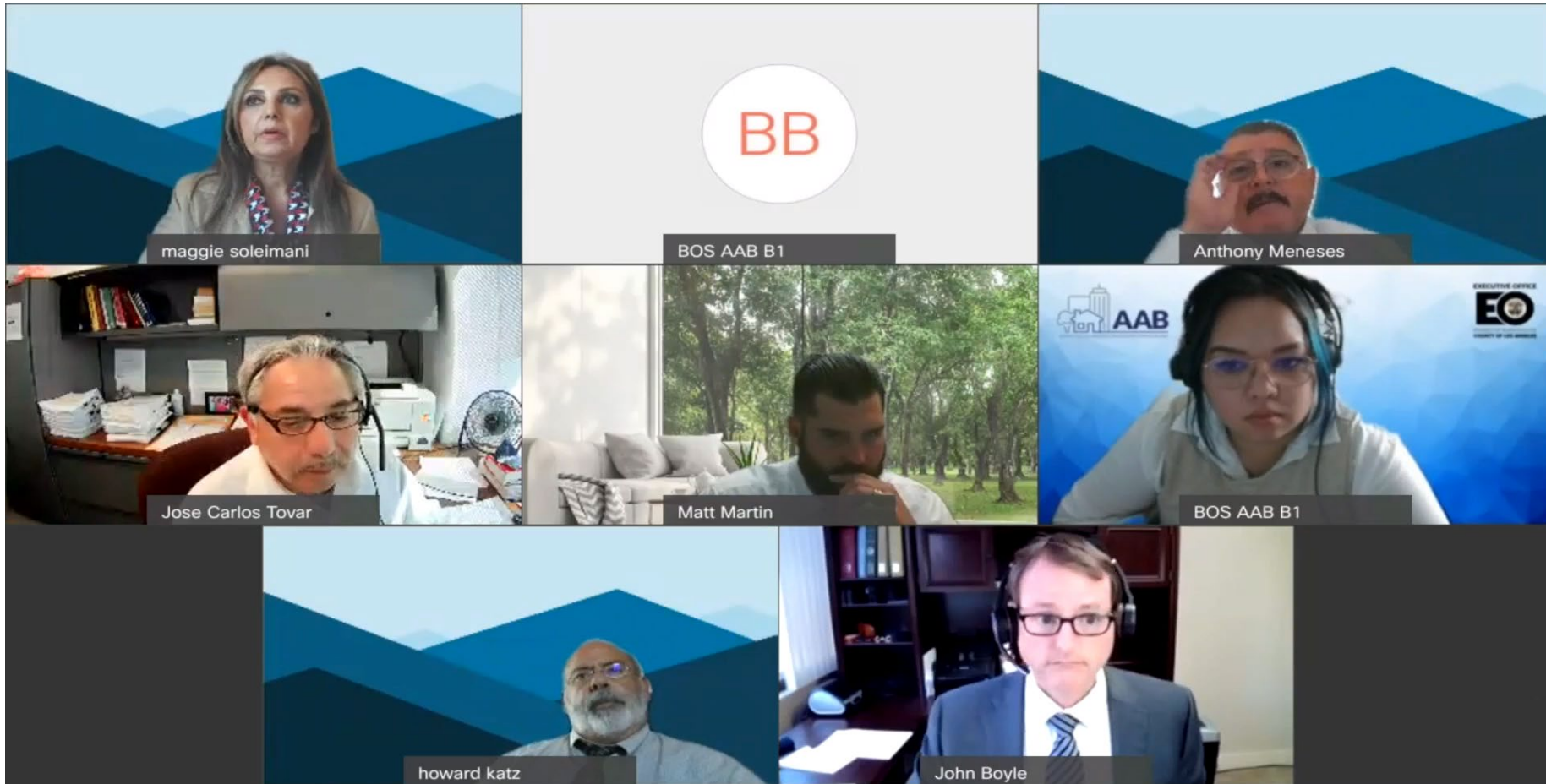
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## SAMPLE VIRTUAL HEARINGS- REDIRECT OF TESTIFYING APPRAISER

 <p>Jose Carlos Tovar</p>	 <p>BOS AAB B1</p>	 <p>BOS AAB B1</p>
 <p>maggie soleimani</p>	 <p>John Boyle</p>	 <p>Matt Martin</p>
 <p>Anthony Meneses</p>	 <p>howard katz</p>	 <p>BOS AAB B1</p>

## SAMPLE VIRTUAL HEARINGS- REBUTTAL



maggie soleimani

BOS AAB B1

Anthony Meneses

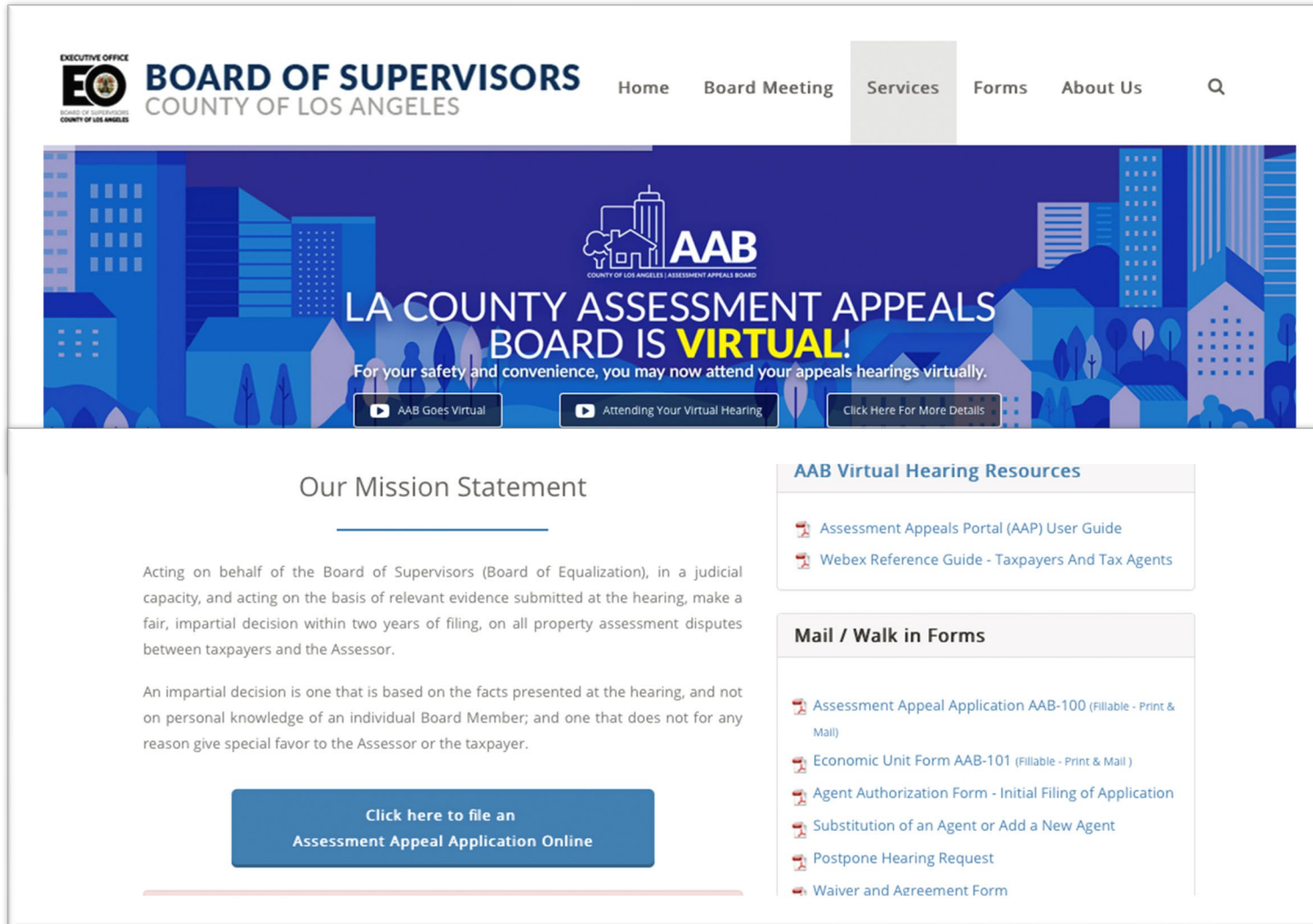
Jose Carlos Tovar

Matt Martin

BOS AAB B1

howard katz

John Boyle



The screenshot shows the official website of the Board of Supervisors, County of Los Angeles. The header includes the Executive Office logo and navigation links: Home, Board Meeting, Services, Forms, and About Us. A large banner features the AAB logo and the text "LA COUNTY ASSESSMENT APPEALS BOARD IS **VIRTUAL!**" with a subtext "For your safety and convenience, you may now attend your appeals hearings virtually." Below the banner are three buttons: "AAB Goes Virtual", "Attending Your Virtual Hearing", and "Click Here For More Details". The main content area is divided into two columns. The left column, titled "Our Mission Statement", contains two paragraphs about the board's role and a button "Click here to file an Assessment Appeal Application Online". The right column, titled "AAB Virtual Hearing Resources", lists links to the "Assessment Appeals Portal (AAP) User Guide" and "Webex Reference Guide - Taxpayers And Tax Agents". Below this is a section titled "Mail / Walk in Forms" listing various forms: "Assessment Appeal Application AAB-100 (Fillable - Print & Mail)", "Economic Unit Form AAB-101 (Fillable - Print & Mail)", "Agent Authorization Form - Initial Filing of Application", "Substitution of an Agent or Add a New Agent", "Postpone Hearing Request", and "Waiver and Agreement Form".

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**LA COUNTY ASSESSMENT APPEALS BOARD IS VIRTUAL!**

For your safety and convenience, you may now attend your appeals hearings virtually.

AAB Goes Virtual Attending Your Virtual Hearing Click Here For More Details

### Our Mission Statement

Acting on behalf of the Board of Supervisors (Board of Equalization), in a judicial capacity, and acting on the basis of relevant evidence submitted at the hearing, make a fair, impartial decision within two years of filing, on all property assessment disputes between taxpayers and the Assessor.

An impartial decision is one that is based on the facts presented at the hearing, and not on personal knowledge of an individual Board Member; and one that does not for any reason give special favor to the Assessor or the taxpayer.

Click here to file an Assessment Appeal Application Online

### AAB Virtual Hearing Resources

- Assessment Appeals Portal (AAP) User Guide
- Webex Reference Guide - Taxpayers And Tax Agents

### Mail / Walk in Forms

- Assessment Appeal Application AAB-100 (Fillable - Print & Mail)
- Economic Unit Form AAB-101 (Fillable - Print & Mail)
- Agent Authorization Form - Initial Filing of Application
- Substitution of an Agent or Add a New Agent
- Postpone Hearing Request
- Waiver and Agreement Form

## REFERENCES ON OUR WEBSITE

- WebEx guide
- AAP (document registration and upload) guide
- Additional resources to prepare for your hearing

<http://bos.lacounty.gov/Services/Assessment-Appeals>