ASSESSMENT APPEALS BOARD
VIRTUAL HEARINGS

AAB
COUNTY OF LOS ANGELES | ASSESSMENT APPEALS BOARD

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?

- 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

- 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

Right to In-Person Hearings:

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

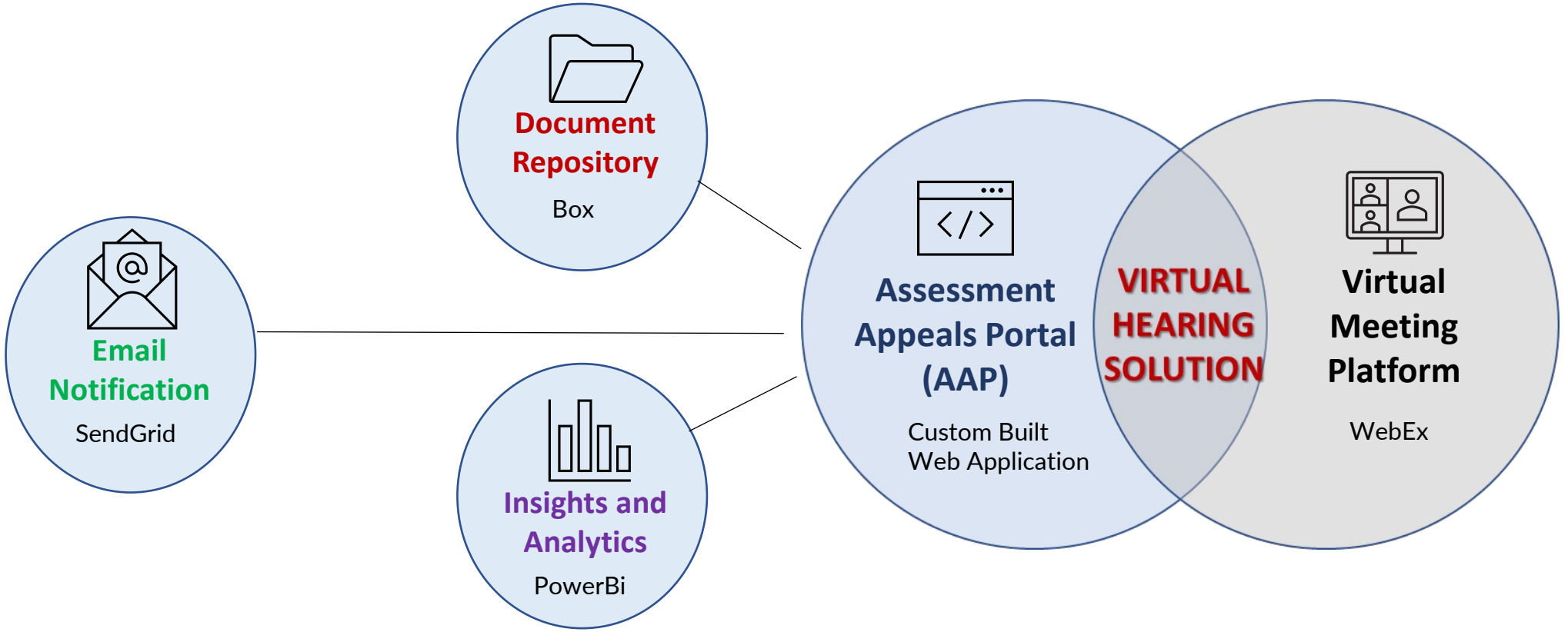
Evidence Submission:

- 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


Document Repository
Box
Email Notification
SendGrid
Insights and Analytics
PowerBi
Assessment Appeals Portal (AAP)
Custom Built Web Application
VIRTUAL HEARING SOLUTION
Virtual Meeting Platform
WebEx

IMPLEMENTATION SUPPORT

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

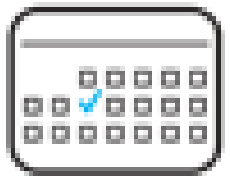
Training/Connectivity Test

- 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



Appeal Scheduled for hearing

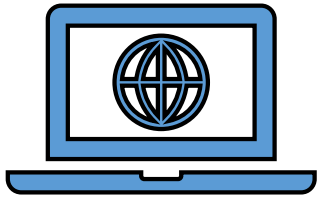
Appointment card and virtual hearing instructions mailed

WebEx link sent via email 1 week prior to hearing

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

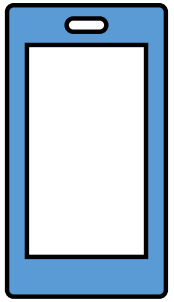
Attend Hearing Online

WHAT YOU NEED FOR VIRTUAL HEARINGS

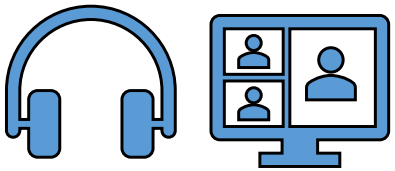


PC/Laptop

Internet Connection



Any Smart Device



Access to Audio/Video

AAP PORTAL (EVIDENCE UPLOAD)

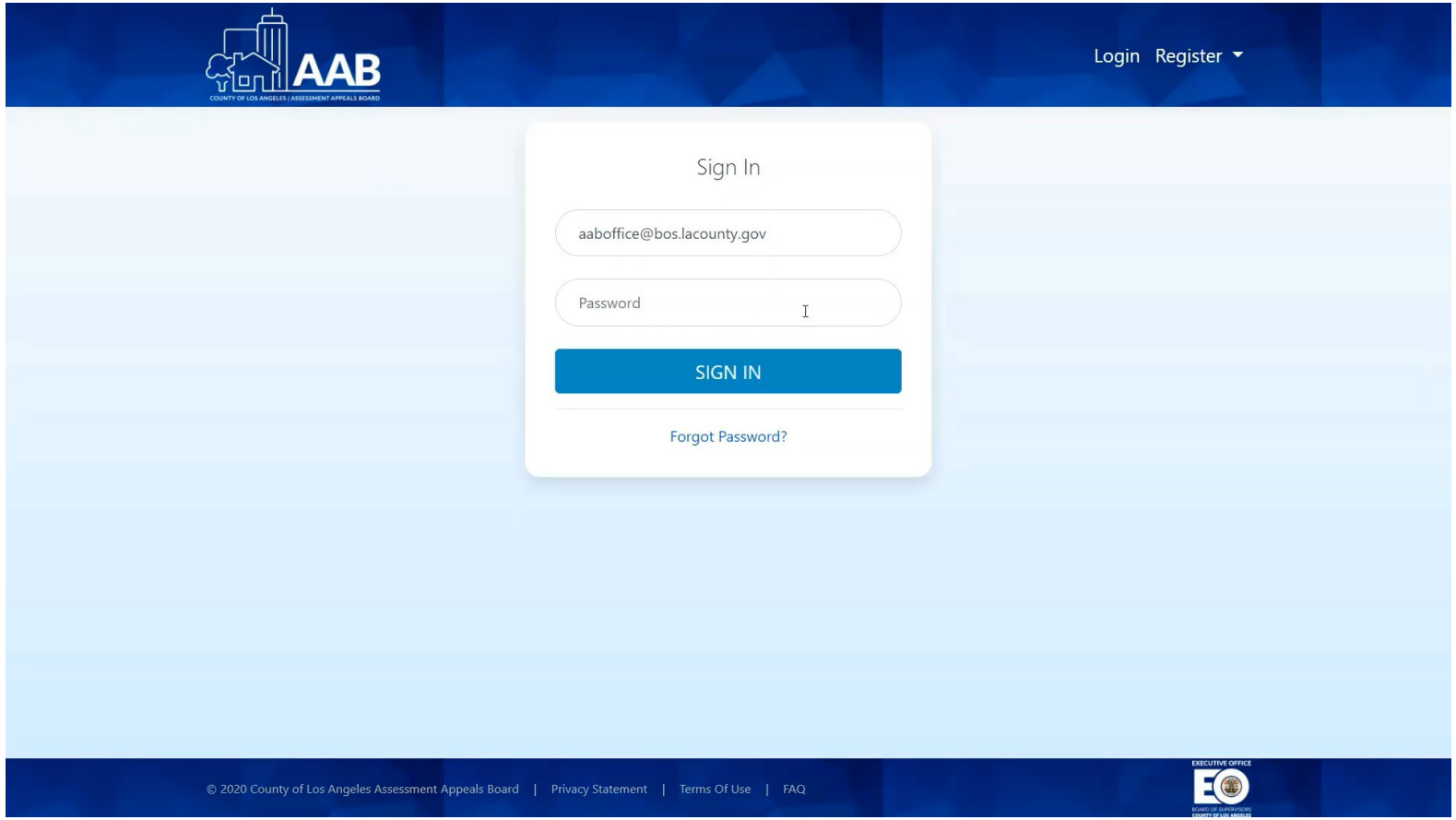
1) One-time registration through the AAP Portal

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

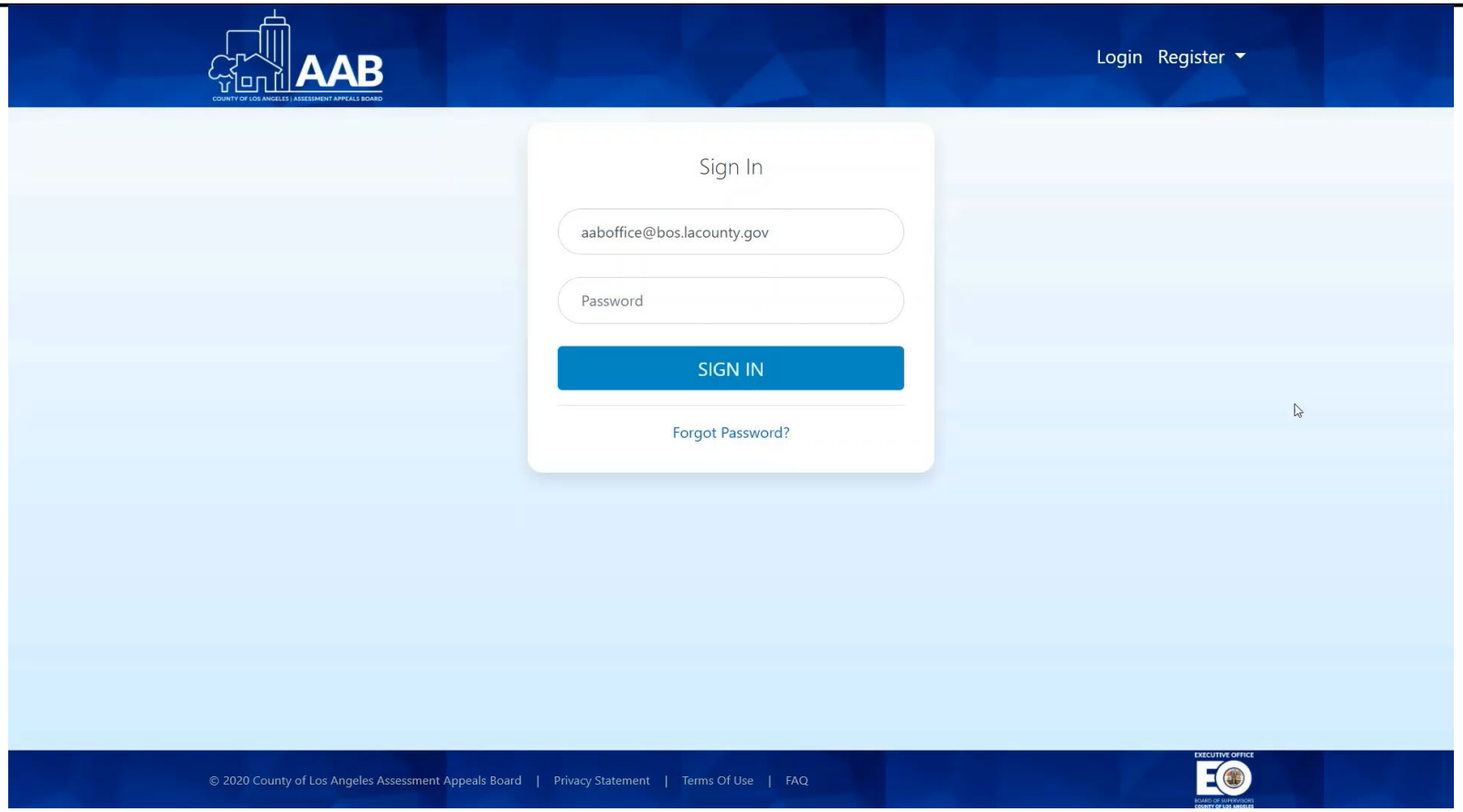
3) Select your hearing/case to upload your evidence

4) Upload your evidence

EVIDENCE UPLOAD

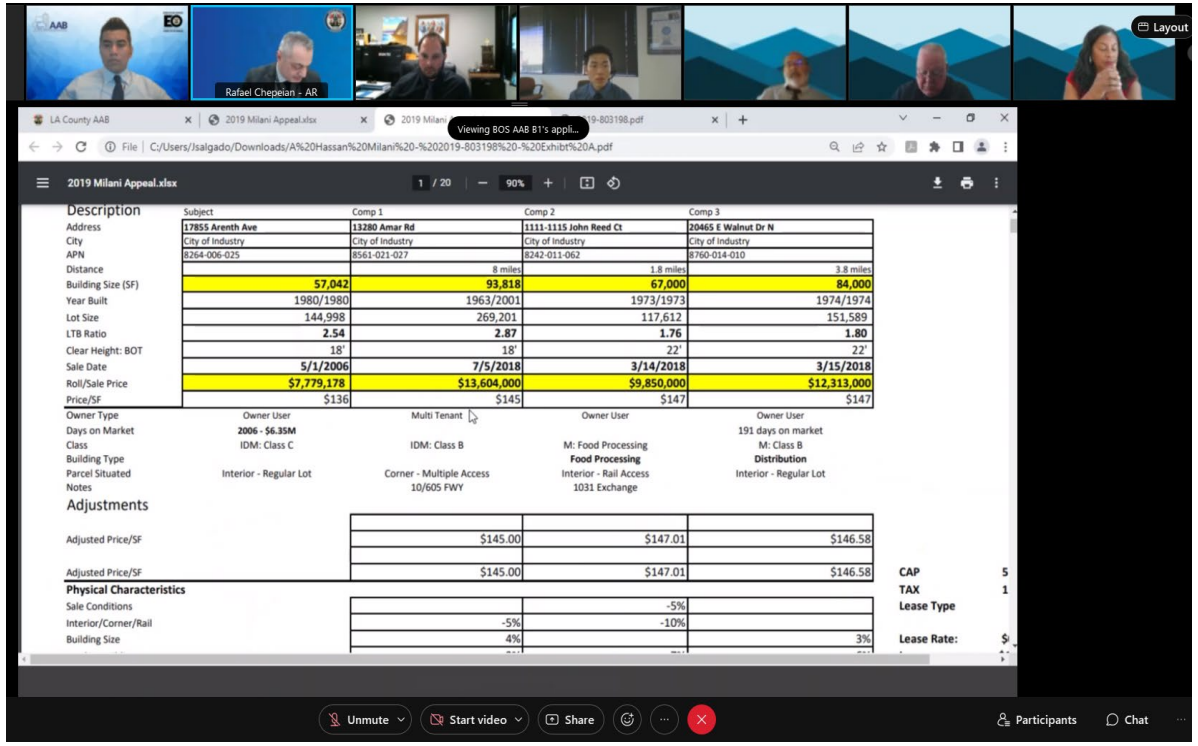


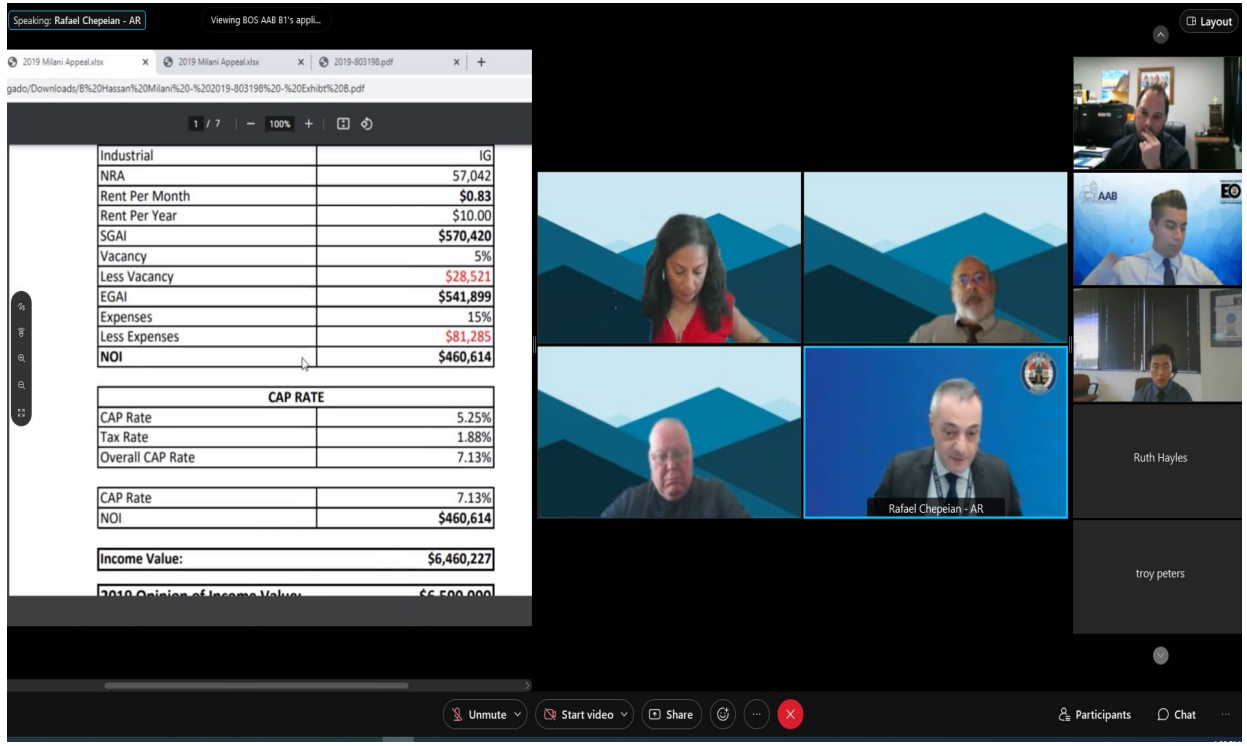
VIEWING/SAVING DOCUMENTS AT HEARING



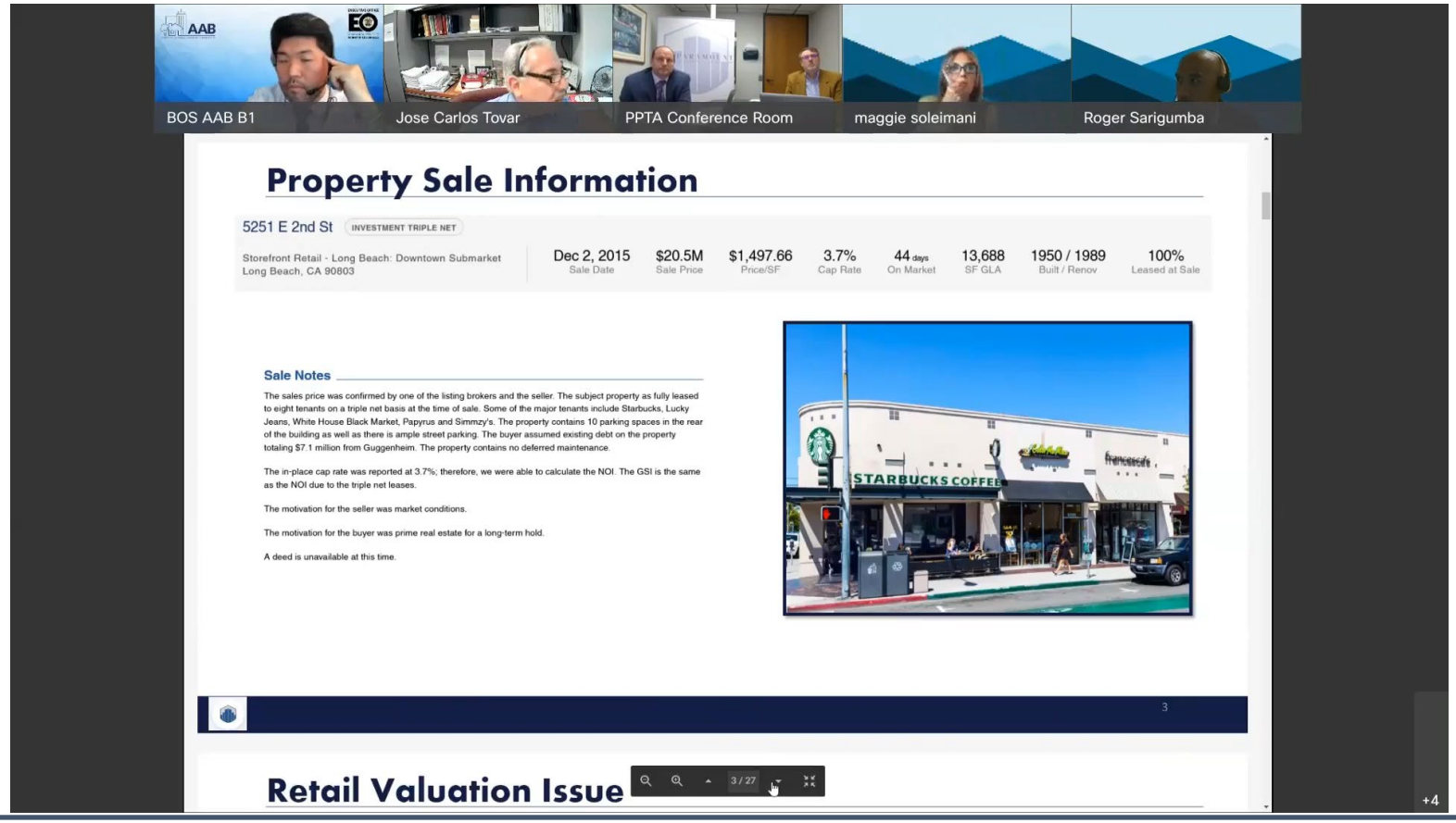
DAY OF THE HEARING

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



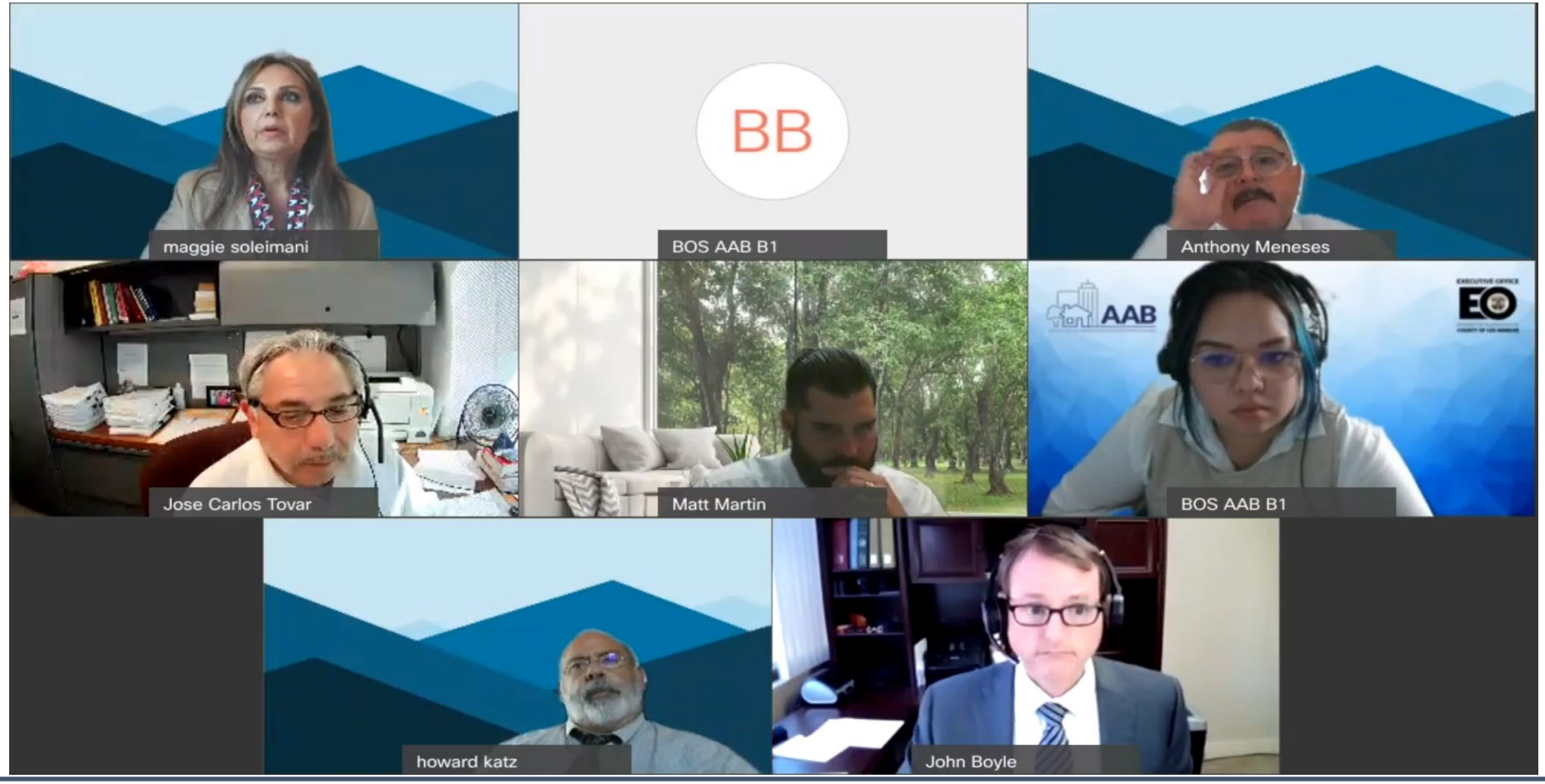


SAMPLE VIRTUAL HEARINGS- AGENT AND APPLICANT TESTIMONY

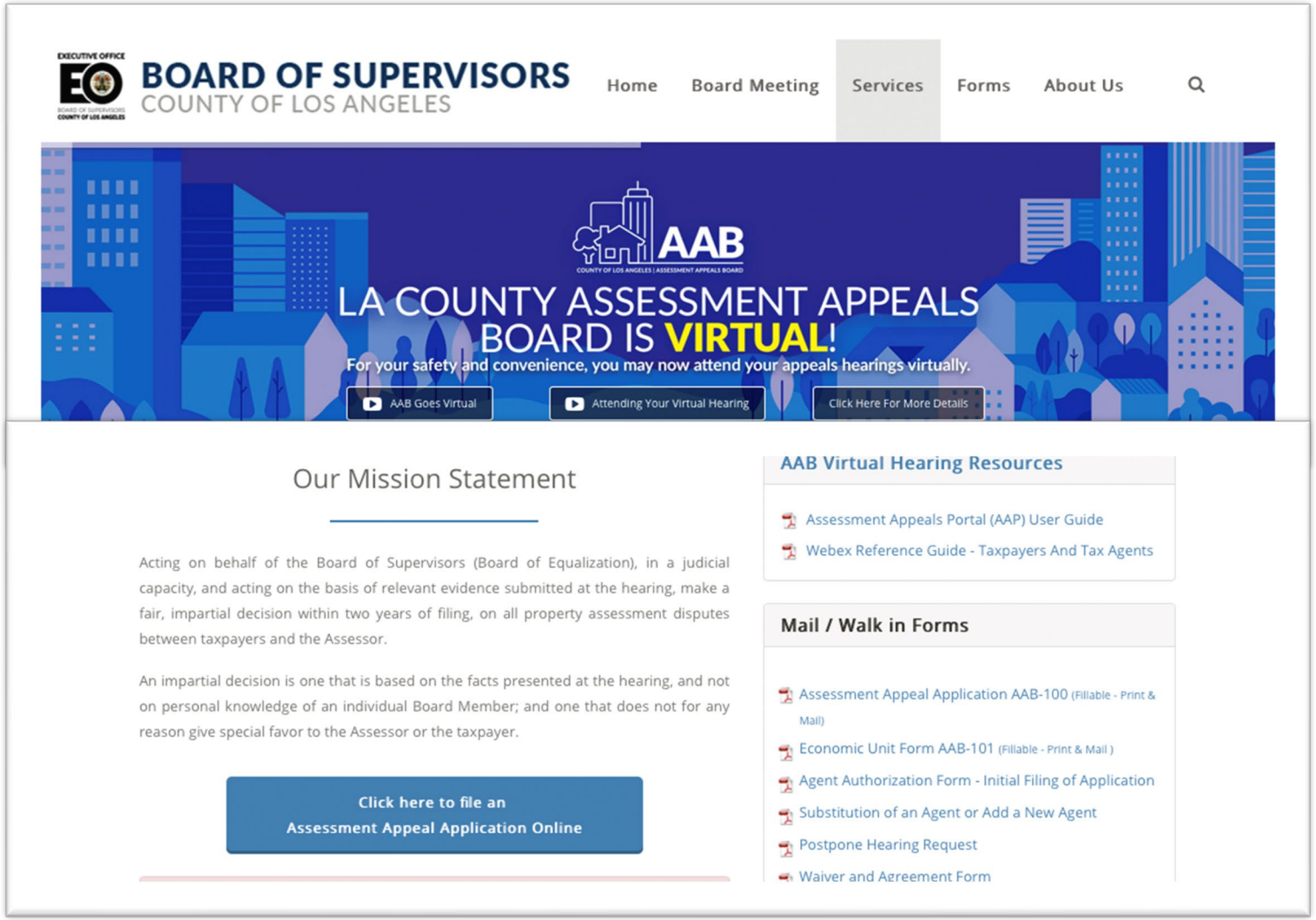


SAMPLE VIRTUAL HEARINGS- REDIRECT OF TESTIFYING APPRAISER

SAMPLE VIRTUAL HEARINGS- REBUTTAL



VIRTUAL HEARINGS



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