

From: Hear TRA Form
To: Meeting Info; BOE Taxpayers" Rights Advocate Office
Subject: [External] Taxpayers" Bill of Rights Hearing Appearance Electronic Form
Date: Wednesday, July 12, 2023 3:57:57 PM

Taxpayer would like to speak at the hearing: I do not want to speak at the hearing

Type of Tax: Property Tax

Speaker's Name:

Title (if applicable):

Company (if applicable):

Mailing Address: [REDACTED]

City: Palo Alto

State: CA

Zip Code: 94303

E-Mail Address: [REDACTED]

Account Number (if applicable):

Taxpayer's Name (if not speaker): Wendy Yang

Organization:

Telephone Number: [REDACTED]

Description of Issues:

It is crucial that compliance with Cal Rev. and Tax Code Section 408(d) becomes mandatory for property assessment appeal hearings. The refusal of assessors to provide comparable sales information to homeowners before the hearing is a violation of Section 408 and denies homeowners their due process right to a fair hearing.

Without access to the assessor's comparable sales, homeowners are unable to verify even the basic facts related to lot sizes, living space square footages, and zoning classifications. This lack of information severely hampers the homeowner's ability to challenge any errors in the assessor's assessment during the hearing.

In my particular case, the assessor declined to provide the comparable sales information prior to the hearing. It was only after the hearing that I had the opportunity to review the assessor's comparable sales and discovered incorrect lot sizes for all six of them, likely sourced from unreliable information. These incorrect lot sizes were then used in calculating the price per square foot for each comparable sale, leading to an incorrect market price per square foot. Consequently, the assessed market value of the subject property, determined by multiplying the incorrect market price per square foot with the subject property's lot size, could potentially be over \$240,000 (~10%) higher if the correct lot sizes were used. Additionally, after the

hearing, I discovered that some of the comparable sales were in different zoning classifications compared to the subject property. Unfortunately, as the hearing decision is considered final, it is now necessary for me to undertake a costly legal process by filing a case in superior court to rectify these errors. This situation is unjust and places an unfair burden on me as a homeowner. Had the assessor followed Section 408(d) and provided me with the comparable sales upon my request before the hearing, I would have been able to verify these facts and raise these errors during the hearing.

The assessor's refusal to provide comparable sales information hinders homeowners from verifying even the basic facts of the assessor's comparable sales and challenging the presumption that "the assessor has properly performed his or her duties." Therefore, it is imperative that compliance with Section 408(d) becomes mandatory to uphold homeowners' due process rights.

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From: Hear TRA Form
To: Meeting Info; BOE Taxpayers" Rights Advocate Office
Subject: [External] Taxpayers" Bill of Rights Hearing Appearance Electronic Form
Date: Wednesday, July 12, 2023 4:29:23 PM

Taxpayer would like to speak at the hearing: I do not want to speak at the hearing

Type of Tax: Property Tax

Speaker's Name:

Title (if applicable):

Company (if applicable):

Mailing Address: [REDACTED]

City: Palo Alto

State: CA

Zip Code: 94303

E-Mail Address: [REDACTED]

Account Number (if applicable):

Taxpayer's Name (if not speaker): Wendy Yang

Organization:

Telephone Number:

Description of Issues:

Further clarification is necessary regarding the interpretation of California Property Tax "Rule 326 Reconsideration and Rehearing. (a) The decision of the board upon an application is final. The board shall not reconsider or rehear an application or modify a decision unless: (1) The decision reflects a ministerial clerical error;"

In the case of a hearing decision that contains clerical errors arising from the evidence presented during the hearing, such as incorrect lot sizes or inaccurate living space square footage used for assessment calculations, it is important to determine whether these clerical errors in the hearing decision can be classified as ministerial clerical errors under Rule 326(a)(1). This determination would provide a basis for the board to reconsider or modify the decision in order to rectify the identified errors and ensure a fair and accurate assessment.

Additional guidance and interpretation regarding the application of Rule 326(a)(1) in cases involving clerical errors stemming from the evidence presented at the hearing, such as incorrect lot sizes or living space square footage, would provide clarity on the available recourse to address these discrepancies and uphold fairness and accuracy in property tax

assessments.

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From: Hear TRA Form
To: Meeting Info; BOE Taxpayers" Rights Advocate Office
Subject: [External] Taxpayers" Bill of Rights Hearing Appearance Electronic Form
Date: Saturday, July 22, 2023 6:44:49 PM

Taxpayer would like to speak at the hearing: I do not want to speak at the hearing

Type of Tax: Property Tax

Speaker's Name:

Title (if applicable):

Company (if applicable):

Mailing Address:

City:

State:

Zip Code:

E-Mail Address: [REDACTED]

Account Number (if applicable):

Taxpayer's Name (if not speaker): Wendy Yang

Organization:

Telephone Number:

Description of Issues:

Is there any published statistics regarding the outcomes of assessment appeal hearings, specifically the percentage of decisions made in favor of the assessor versus those in favor of the property owner. Having access to such data would provide valuable insights into the transparency of the appeal process.

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