



STATE BOARD OF EQUALIZATION

PROPERTY TAX DEPARTMENT

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Executive Director

No. 2026/010

February 19, 2026

TO COUNTY ASSESSORS:

**REPORT ON 2025 STATE-ASSESSED PROPERTY APPEALS**

The State Board of Equalization's (Board) Report on 2025 State-Assessed Property Appeals is now available on our website through the BOE Open Data Portal. The report shows the impact of the Board's action on state-assessed property appeals during 2025. This report complies with the periodic report requirement of Revenue and Taxation Code section 744 and lists those assessees whose original Board-adopted value was revised upon appeal, the revised amount, whether written findings were requested by petitioner, and the counties impacted. It also includes those assessees whose original Board-adopted value was not adjusted on appeal.

This information can be found at <https://www.boe.ca.gov/dataportal/> under the Property Taxes data category, State-Assessed Properties Program Resources. In addition, a Frequently Asked Questions (FAQs) page and a tutorial about using BOE's Open Data Portal are available at <https://www.boe.ca.gov/dataportal/help.htm>.

Authorized county personnel, as described by Revenue and Taxation Code section 833, may request a copy of any written findings by contacting the State-Assessed Properties Division at 1-916-274-3270.

If you have any questions about the report or would like to discuss any of these decisions in more detail, please telephone the State-Assessed Properties Division at 1-916-274-3270.

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

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