

MINUTES OF THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



9.11

During the oral communication section of the agenda for Tuesday, March 22, 2011, Len Landy spoke regarding Assessment Appeals members and their lack of appraisal experience.

**ATTACHMENTS FILED WITH
CLERK OF THE BOARD**

**AGENDA NO.
9.11**

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1. Field Review of assessors appraisal 78229 Kistler Way, Palm Desert indicating errors made by the assessor.
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4. Resume for Leonard Landy
5. Appraisal Report made by the Assessor on property located at 78229 Kistler Way, Palm Desert. Those items that are either circled or underlined are the errors made by the appraiser.
6. Appraisal Report made by the Assessor on property located at 78240 Sunrise Mountain View, Palm Desert. Those items that are circled or underlined are the errors made by the appraiser.

Submitted by Len Landy
03/22/2011 (date) Item Oral

Office of the Clerk of the Board of Supervisors
Division of Assessment Appeals

Subject: Case #3277
Property located at 78229 Kistler Way
Palm Desert, Ca. 92211

When I met with the County Assessor Stephanie Chon on 9/30/10 in Palm Springs I gave her my appraisal. She did not give me a copy of her appraisal.

On 10/19/10, when I met with the assessment appeal board, this was my first opportunity to review the assessors appraisal. This placed me in a total disadvantage.

In the days that followed, I reviewed the assessors Appraisal Report. Below you will find the results of my review.

SUBJECT PROPERTY: 78229 Kistler Way, Palm Desert, Ca. 92211
APN #752-130-015-2

1. The garage is 523 sq. ft. not 647 sq.ft. I personally measured the garage.

COMPARABLE #1: 38721 Brandywine Avenue,
APN #748-190-082-7

1. The garage is 525 sq. ft. not 420 sq. ft.. There should not have been a positive dollar adjustment of \$6,000.

COMPARABLE #3: 37387 Turnberry Isle Drive
APN #748-020-087-6

1. The sales price included personal property as the house was completely furnished.
2. When the house was built, an optional room was added. The room that was added consisted of 100 sq. ft. The total square foot of the comparable is now 2,202 sq.ft. The assessor used 2,102 sq. ft. No minus adjustment was made.
3. This comparable has a 2 car garage plus a second garage door with space for a golf Cart. The subject does not have this feature. A minus adjustment should have been made.
4. The sales price was \$380,000. The assessors 2009/2010 assessed value was 349,000. a difference of \$31,000. Did the assessor deduct that amount for personal property?

COMPARABLE #4: 78507 Links Drive
APN #748-310-016-8

1. The property contained a pool and waterfall, upgraded chandelier, evaporator cooler in the garage. Garage floor was painted with apoxy and central vacuum system. No minus adjustment was made except for the pool of \$15,000. No adjustment was made for the waterfall. The \$15,000 adjustment was made per A H 531 cost manual published by the State Board of Equalization. Attached you will find a paper

indicating that the assessors handbook section 531 (AH531) Residential Building Cost provides current basic building cost to be used as of January 1, 2009. The appraiser used the \$15,000 to derive the market value of the pool. This value is incorrect because cost does not equal value.

The only way the market value of a swimming pool can accurately be determined is by finding two identical houses. One house with a pool and another without a pool. The sales of both houses would have to be within a reasonable time limit. The difference would be the market value of the pool.

The identical house across the street from my home was assessed at \$24,467 less than mine on the 2009/2010 tax rolls. (78156 Kistler Way, Palm Desert. The Assessment #752130048-2)

The assessors comparable sales indicate a range of \$37,737. My appraisal indicates a range of \$8,168.

I have a chart from the Desert Area Multiple Listing Service indicating that from April 1, 2008 through March 31, 2009, average sales price of single family homes in the Palm Desert area, including Sun City zip code 92211. The average sales price trend dropped 31%. This survey included more than 500 homes sold.

The assessors chart is from July 1, 2008 to March 1, 2009 indicating a time adjustment trend of 25.44% for this period. Their survey included 197 sold homes. I asked the assessor what specific area this covered and they had no idea.

The assessors chart indicating from August 1, 2008 to September 1, 2008 and from November 1, 2008 to January 1, 2009 that sales prices increased.

The chart from Trulia, a real estate search company indicates that from January, 2008 to January 2009 there was a steady drop in home prices in the Palm Desert area.

It is apparent that the assessors trends are self-serving.

If the appraisal would have contained the correct information and they would have done their homework on the comparable sales, their findings would be lower than the \$326,000.

In my possession are documents indicating that the above information is accurate.

.Leonard Landy
78229 Kistler Way
Palm Desert, Ca. 92211
760-345-4574

FOREWORD

This edition of Assessors' Handbook Section 531 (AH 531), *Residential Building Costs*, provides current basic building costs to be used as of January 1, 2009. The pages are printed in loose-leaf form to allow for insertion of revisions by chapter and page when updates are necessary.

Statutory considerations, general instructions, and pertinent information concerning the use of this handbook are contained in the *Costing Information* chapter. Specific instructions and comments appropriate to each building type are found in the introductory pages of the respective chapter of the handbook devoted to a particular structure type.

Diligent efforts have been made to supply accurate and reliable information. AH 531 should serve as a guide, but it is important for the appraiser to research and analyze permit costs and fees of jurisdictions in the region and to make appropriate adjustments where necessary, due primarily to the wide variance in these costs, both within and among the counties. It may be necessary to supplement the data provided in AH 531 with local cost data. Extraordinary costs may include, for example, building permit fees, water and sewer connections, environmental studies, handicap access requirements, expanded engineering and architectural costs, etc.

NOTE: 2009 is likely to be another very difficult year for the single-family residential market in California. The market continues to be in great turmoil with foreclosures at high levels, large inventories of resale homes, as well as many new unsold homes. Median home prices in many areas were declining in the latter part of 2008, and that trend may continue during 2009. As a result, a number of the major builders of new homes are still avoiding single-family home construction in areas of California, while other builders are not changing their scaled-back new home construction projects. Many of the costs in this 2009 revision of AH 531 have declined from last year, partly due to the ongoing significant reduction in developer's entrepreneurial profit. Other parts of the cost structure have remained the same or have actually increased. Therefore, appraisal judgment will still be especially important for 2009 to adjust for any market change that would affect costs after the publication date of AH 531.

This revision was prepared by County-Assessed Properties Division staff under the direction of the Property and Special Taxes Department.

/s/ Mickie Stuckey for

David J. Gau
Deputy Director
Property and Special Taxes Department
California State Board of Equalization
January 2009

Office of the Clerk of the Board of Supervisors
Division of Assessment Appeals

Subject: Case No. 5396

Property located at 78240 Sunrise Mountain View
Palm Desert, Ca. 92211

On February 1, 2011, I met with the Assessment Appeal Board. On the days that followed, I reviewed the assessors appraisal report. Below you will find the results of my review:

During the meeting, I asked John Stiles who is a member of the three panel board if I could do a field review of the appraisers report. He stated that the panel would review both reports and make a decision. Three days later, in the mail, we received notification that there will be no changes in the assessed value.

The living area adjustments on all four comparables were based on AH531 cost manual published by State Board of Equalization. The assessors handbook Section 531 (AH531) Residential Building Costs provides current basic building costs to be used as of January 1, 2009. The value is incorrect because **cost does not equal value**.

Assessors Comparable #1, 78192 Kensington Avenue, the appraisers adjusted price per square foot is \$252 per square foot. The correct amount should be \$215 per square Foot.

Assessors Comparable #2, 78213 Sunrise Mountain View, the appraisers adjusted price per square foot is \$251 per square foot., The correct amount should be \$230 per square foot.

Assessors Comparable #3, 39555 Manorgate Rd., the appraisers adjusted price per square foot is \$251 per square foot. The correct amount should be \$215 per square foot.

Assessors Comparable #4, 38302 Sunny Days Dr., the appraisers adjusted price per square foot is \$233 per square foot. The correct amount should be \$205 per square foot.

I have a chart from the Desert Area Multiple listing Service indicating that from April 1, 2008 through March 31, 2009, average sales prices of single family homes in the Palm Desert area including Sun City zip code 92211. The average sales price trend dropped 31%. This survey included more than 500 homes sold.

The assessors chart is from January 1, 2008 to March 1, 2009 indicating the time adjustment trend of 25.44% for this period. Their survey included 197 sold homes. I asked the assessor what specific area this covered and they had no idea.

The assessors chart indicated from March 1, 2008 to September 1, 2008 and from November 1, 2008 to January 1, 2009 that sales prices increased.

The chart from Trulia, a real estate search company indicates that from January, 2008 to January, 2009, there was a steady drop in home prices in the Palm Desert Area.

It is apparent that the assessors trends are self-serving.

The assessor used only four comparable sales which were at the higher end of the comparables during this time period. Again, this was self-serving. In my appraisal, nine comparable sales were used showing both the highest and lowest comparable sales. The reason for this is the appraiser does not know what motivated the buyer to purchase these comparable properties at a higher price than market value (location, layout, condition, extra amenities, etc.) or a lower price than market value due to a quick sale or a foreclosure sale. I could have used only the four lower comparable sales in my appraisal which would have lowered my appraised value.

If the appraisal would have contained the correct information, their findings would be lower than the \$378,000.

In my possession are documents indicating that the above information is accurate.

Leonard Landy
78229 Kistler Way
Palm Desert, Ca.92211
760-345-4574

Office of the Clerk of the Board of Supervisors
Division of Assessment Appeals

In October, 2010, after the property located at 78229 Kistler Way, Palm Desert was denied the appeal to reduce my house taxes, I sent the complete package which included my appraisal, assessors appraisal and the review of the assessors appraisal along with my resume to John Benoit, Supervisor 4th District.

Approximately one week later, I received a phone call from Joseph Pradetto an assistant to John Benoit asking me if I wanted to be nominated to the Assessment Appeals Board, a division of the clerk of the board of supervisors because of my appraisal background.

In February, 2011, I was interviewed by Michele Dearmond, Chief of Staff for John Benoit regarding my appointment to the board. I showed her the disagreements on both appraisals (78229 Kistler Way and 78240 Sunrise Mountain View both in Sun City). . Several weeks later, Joseph Pradetto informed me that Janet Ball, an alternate was going to be nominated to the board.

In my possession, I have the background of the fourteen members of the Assessment Appeals Board only one having appraisal experience. The background of Robert Cuccio stating that he is qualified for this appointment to the Assessment Appeals Board as he is a property appraiser accredited by a national recognized professional organization. I contacted the office of the Real Estate Appraisers for the State of California and they stated that **he did not have** a real estate appraisal license from the State of California. I would like to know what professional organization he is connected to. I have 48 years in the appraisal field. (attached is my resume). Both Janet Ball and John Stiles were on the three member panel for the two appeals. I asked Catherine Foley, Board Assistant the number of applicants that appeared before the board and how many had their taxes reduced for the last two years. She stated that it would be too tedious and demanding to pull the files. I wonder how many hundreds of appeals in the past two years were not reduced because of the boards lack of knowledge regarding appraisals.

Michelle Martinez-Barrera, principal auditor appraiser for Riverside County informed me that the last two years of the 45,900 applicants only 826 were approved for reduction which is 1.8%.

It's amazing that the board members of the Assessment Appeals Board can determine the market value of a property if they do not know the appraisal process as shown by my field review of the assessors appraisals.

Leonard J. Landy
78229 Kistler Way
Palm Desert, Ca. 92211
(760) 345-4574

**Leonard J. Landy
78229 Kistler Way
Palm Desert, Ca 92211
(760) 345-4574**

For the past 48 years, I have appraised all types of properties throughout the United States.

At the present time, I have been involved in doing High Value Appraisals of single-family homes to determine the replacement cost new for several insurance companies. Received a Bachelor of Science Degree from the University of Southern California in 1956.

From 1995 to 2000, appraised all types of commercial and industrial properties throughout Southern California for banks and savings and loans to determine market value for loan purposes.

From 1985 to 1995, Senior Vice-President and Chief Appraiser with Coast Federal Bank (now Chase Bank) in charge of approximately 150 appraisers from San Diego to San Francisco.

From 1972 to 1985, employed by Glendale Federal Savings (now Citicorp) appraising projected single-family tract homes, large apartment complexes, commercial and industrial properties. My last five years, I was in charge of the Commercial and Industrial Appraisal Department.

From 1967 to 1972, employed by Marshall & Stevens, a national appraisal company appraising all types of properties throughout the country for taxation, mergers and insurance purposes.

From 1962 to 1967, employed by two small savings and loans located in Southern California appraising 1 to 4 units for loan purposes.

In 1977, received my Senior Real Property Appraisal Designation from the Society of Real Estate Appraisers (now the Appraisal Institute) (now retired).

In 1996, (first year licensing was required) received my California Real Estate Appraisers License, (now retired).

During my membership with the Society of Real Estate Appraisers, I taught several appraisal classes.

RIVERSIDE COUNTY ASSESSMENT APPEALS BOARD

Application #(s): 09-03277

APN: 752-130-015-2

Applicant: LANDY LEONARD J
Name

Agent: _____
Name

Agency: _____
Company Name

Prepared by:

Stephanie Chon
Appraiser

Appraiser II
Title

Residential
Division

Palm Springs
Office

Date: 9/27/2010
Month/Day/Year

Case No. 3277
ASSESSOR'S EXHIBIT 1
Date OCT 19 2010

Market Evaluation

APN: 752-130-015-2
Owner: Landy Leonard J

Use Code: R1

Prepared: 09/27/2010

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	Subject	Comp #1	Comp #2	Comp #3
APN	752-130-015-2	748-190-082-7	752-260-019-8	748-020-087-6
MK/DIST/NGH	71100 / 10 / 075	71100 / 10 / 075	71100 / 10 / 075	71100 / 10 / 075
Situs	78229 Kistler Wa	38721 Brandywine Ave	78334 Bovee Cir	37387 Turnberry Isle Dr
Sales Date	1/1/2009	12/30/2008	10/7/2008 (21,605)	10/10/2008 (24,168)
Sales Price		\$346,000	\$339,700	\$380,000
Condition				
Effective Year	2002	1999	2000	2000
Quality Class	7.0 D	7.0 D	7.0 D	7.0 D
Total Living Area	2,042	1,990	2,042	(2,102) 2202
Beds/Baths	3 / 2	2 / 1.75	3 / 2	2 / 1.75
Garage Area	523 (647)	(420) 525 (6,000)	563	550 (788)
Pool / Spa				
Misc. Improv.				
Lot Size	6,891	6413	7420	6675
View				SOLD FURNISHED
Fairway				ASSESSORS 2009/2010
				ASSESSED VALUE WAS
				\$349,000.
Total Net Adjustment		(6,000)	(21,605)	(24,168)
Adjusted Sales Price		346,000 (\$352,000)	\$318,095	\$355,832
Adj. SP/sf		(172/sf) 174/sf	156/sf	(174/sf) 162/sf
Weighting / Distance		1 1.4 mi	1 0.3 mi	1 1.0 mi

Market Evaluation

APN: 752-130-015-2
Owner: Landy Leonard J

Use Code: R1

Prepared: 09/27/2010
Page 2 of 2

	Subject	Comp #4	
APN	752-130-015-2	748-310-016-8	
MK/DIST/NGH	71100 / 10 / 075	71100 / 10 / 075	
Situs	78229 Kistler Wa	78507 Links Dr	
Sales Date	1/1/2009	8/15/2008	(30,867)
Sales Price		\$364,000	
Condition			
Effective Year	2002	1998	
Quality Class	7.0 D	7.0 D	
Total Living Area	2,042	2,042	
Beds/Baths	3 / 2	3 / 2	
Garage Area	647	563	
Pool / Spa		Pool	(15,000)
Misc. Improv.			
Lot Size	6,891	6734	
View			
Fairway			
Total Net Adjustment		(45,867)	
Adjusted Sales Price		\$318,133	
Adj. SP/sf		156/sf	
Weighting / Distance		1	1.4 mi

Appraisal Remarks:

Time adjustment of -2.12% per month was used per AES sales trend analysis. Garage adjustment of \$30/sqft and pool adjustment of \$15,000 made per AH 531 Cost Manual.



Value Effective 01/01/2009

			TOTAL
Mkt Value			326,000

Introduction

Appeal 09-03277 is a Proposition 8 appeal that addresses the market value of the subject property as of lien date 01/01/09. The subject property is located at **78229 KISTLER WAY, PALM DESERT**. The applicant is contesting the 2009 Proposition 8 value of **\$326,000**.

Property Description

The subject property is located in the Sun City Development in the city of Palm Desert. The subject area consists mainly of average quality residences. The subject is a **2,042** square foot single-family residence with 3 bedrooms, 2 bathrooms, and a **647/sqft garage**. The lot is **6,891 SF**.

Market Data

The comparables are all located within **1.4 miles** of the subject and have a similar quality class. Time adjustment of **-2.12%** per month was used per AES sales trend analysis. Garage adjustment of **\$30/sqft** and pool adjustment of **\$15,000** made per AH 531 Cost Manual.

Value Conclusion

Based on comparable sales, a value range of **\$318,095** to **\$355,832** has been established. The subject property's assessed value is **within** the market range. The Assessor's office therefore recommends that the assessed value **remain at \$326,000**.

RIVERSIDE COUNTY ASSESSMENT APPEALS BOARD

Application #(s): 09-05396

APN: 752-280-002-4

Applicant: SPECTOR CARYL & DENSO CHARLES
C
Name

Agent: _____
Name

Agency: _____
Company Name

Prepared by:

Stephanie Chon
Appraiser

Appraiser II
Title

Residential
Division

Palm Springs
Office

Date: 12/29/2010
Month/Day/Year

Case No. 53961
ASSESSOR'S EXHIBIT _____
Date FEB - 1 2011

Market Evaluation

APN: 752-280-002-4

Use Code: R1

Owner: Spector Caryl

Prepared: 12/29/2010

Page 1 of 2

	Subject	Comp #1	Comp #2	Comp #3
APN	752-280-002-4	752-240-002-0	752-290-021-2	748-360-023-9
MK/DIST/NGH	71100 / 10 / 075	71100 / 10 / 075	71100 / 10 / 075	71100 / 10 / 075
Situs	78240 Sunrise Mt	78192 Kensington Ave	78213 Sunrise Mtn View	39555 Manorgate Rd
Sales Date	1/1/2009	1/23/2009	10/23/2008 (19,000)	9/2/2008 (40,000)
Sales Price		\$440,000	\$442,000	\$477,500
Condition				
Effective Year	2000	2001	2000	1999
Quality Class	7.0 D	7.0 D	7.0 D	7.0 D
Total Living Area	1,622	1,900 (31,000)	1,764 (16,000)	1,888 (30,000)
Beds/Baths	2 / 1.75	3 / 2.5	2 / 1.75	3 / 2.5
Garage Area	528 540	540	491	540
Pool / Spa				
Misc. Improv.				
Lot Size	6,721	6811	6621	6501
View				
Fairway	FWY	FWY	FWY	FWY
Total Net Adjustment		(31,000)	(35,000)	(70,000)
Adjusted Sales Price		\$409,000	\$407,000	\$407,500
Adj. SP/sf		(252/sf) 215/sf	(251/sf) 230/sf	(251/sf) 215/sf
Weighting / Distance		1 0.3 mi	1 0.0 mi	1 1.2 mi

DIVIDED THE ADJUSTED
SALE PRICE OF \$409,000
BY LIVING AREA =
215/sf.

DIVIDED THE ADJUSTED
SALE PRICE OF \$407,000
BY LIVING AREA =
230/sf

DIVIDED THE ADJUSTED
SALE PRICE OF \$407,500
BY LIVING AREA =
215/sf

Market Evaluation

APN: 752-280-002-4

Use Code: R1

Prepared: 12/29/2010

Page 2 of 2

Subject		Comp #4
APN	752-280-002-4	748-290-066-2
MK/DIST/NGH	71100 / 10 / 075	71100 / 10 / 075
Situs	78240 Sunrise Mt	38302 Sunny Days Dr
Sales Date	1/1/2009	7/16/2008 (48,000)
Sales Price		\$450,000
Condition		
Effective Year	2000	1996
Quality Class	7.0 D	7.0 D
Total Living Area	1,622	1,836 (24,000)
Beds/Baths	2 / 1.75	2 / 2
Garage Area	540	528
Pool / Spa		
Misc. Improv.		
Lot Size	6,721	7063
View		
Fairway	FWY	FWY
Total Net Adjustment		(72,000)
Adjusted Sales Price		\$378,000
Adj. SP/sf		(233/sf) 205/sf
Weighting / Distance		1 0.7 ml

DIVIDED THE ADJUSTED SALE
 PRICE OF \$378,000 BY LIVING AREA =
 205/SF

Appraisal Remarks:

Time Adjustment of -2.12% per month based on AES. Size adjustment of \$111 per sq. ft. based on st. cost.



				TOTAL
Value Effective 01/01/2009	Mkt Value			388,014

Introduction

Appeal 09-05396 is a Proposition 8 appeal that addresses the market value of the subject property as of lien date January 1, 2009. The subject property is located at **78240 SUNRISE MTN VIEW, PALM DESERT**. The applicant is contesting factored base year value of **\$388,014**.

Property Description

The subject property is located at the Sun City Del Webb in the city of Palm Desert. The subject area consists mainly of average quality residences. The subject is a **1,622** square foot single-family residence with **2** bedrooms, **1.75** bathrooms, and a **540/sqft** garage. The lot is **6,721 SF**.

Market Data

The comparables are all located within **1.2 miles** of the subject and have a similar quality class. Living area adjustment of **\$111/sqft made per AH 531 Cost Manual**. **Time adjustment of -2.12% per month used based on AES sales trend analysis.**

Value Conclusion

Based on comparable sales, a value range of **\$378,000 to \$409,000** has been established. The subject property's assessed value is **within** the market range. The Assessor's office therefore recommends that the assessed value **remain at \$388,014**.

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Submitted by Len Landy
03/22/2011 Item Oral
(date)

Office of the Clerk of the Board of Supervisors
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1. The sales price included personal property as the house was completely furnished.
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Palm Desert, Ca. 92211
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Diligent efforts have been made to supply accurate and reliable information. AH 531 should serve as a guide, but it is important for the appraiser to research and analyze permit costs and fees of jurisdictions in the region and to make appropriate adjustments where necessary, due primarily to the wide variance in these costs, both within and among the counties. It may be necessary to supplement the data provided in AH 531 with local cost data. Extraordinary costs may include, for example, building permit fees, water and sewer connections, environmental studies, handicap access requirements, expanded engineering and architectural costs, etc.

NOTE: 2009 is likely to be another very difficult year for the single-family residential market in California. The market continues to be in great turmoil with foreclosures at high levels, large inventories of resale homes, as well as many new unsold homes. Median home prices in many areas were declining in the latter part of 2008, and that trend may continue during 2009. As a result, a number of the major builders of new homes are still avoiding single-family home construction in areas of California, while other builders are not changing their scaled-back new home construction projects. Many of the costs in this 2009 revision of AH 531 have declined from last year, partly due to the ongoing significant reduction in developer's entrepreneurial profit. Other parts of the cost structure have remained the same or have actually increased. Therefore, appraisal judgment will still be especially important for 2009 to adjust for any market change that would affect costs after the publication date of AH 531.

This revision was prepared by County-Assessed Properties Division staff under the direction of the Property and Special Taxes Department.

/s/ Mickie Stuckey for

David J. Gau
Deputy Director
Property and Special Taxes Department
California State Board of Equalization
January 2009

Office of the Clerk of the Board of Supervisors
Division of Assessment Appeals

Subject: Case No. 5396

Property located at 78240 Sunrise Mountain View
Palm Desert, Ca. 92211

On February 1, 2011, I met with the Assessment Appeal Board. On the days that followed, I reviewed the assessors appraisal report. Below you will find the results of my review:

During the meeting, I asked John Stiles who is a member of the three panel board if I could do a field review of the appraisers report. He stated that the panel would review both reports and make a decision. Three days later, in the mail, we received notification that there will be no changes in the assessed value.

The living area adjustments on all four comparables were based on AH531 cost manual published by State Board of Equalization. The assessors handbook Section 531 (AH531) Residential Building Costs provides current basic building costs to be used as of January 1, 2009. The value is incorrect because **cost does not equal value**.

Assessors Comparable #1, 78192 Kensington Avenue, the appraisers adjusted price per square foot is \$252 per square foot. The correct amount should be \$215 per square Foot.

Assessors Comparable #2, 78213 Sunrise Mountain View, the appraisers adjusted price per square foot is \$251 per square foot., The correct amount should be \$230 per square foot.

Assessors Comparable #3, 39555 Manorgate Rd., the appraisers adjusted price per square foot is \$251 per square foot. The correct amount should be \$215 per square foot.

Assessors Comparable #4, 38302 Sunny Days Dr., the appraisers adjusted price per square foot is \$233 per square foot. The correct amount should be \$205 per square foot.

I have a chart from the Desert Area Multiple listing Service indicating that from April 1, 2008 through March 31, 2009, average sales prices of single family homes in the Palm Desert area including Sun City zip code 92211. The average sales price trend dropped 31%. This survey included more than 500 homes sold.

The assessors chart is from January 1, 2008 to March 1, 2009 indicating the time adjustment trend of 25.44% for this period. Their survey included 197 sold homes. I asked the assessor what specific area this covered and they had no idea.

The assessors chart indicated from March 1, 2008 to September 1, 2008 and from November 1, 2008 to January 1, 2009 that sales prices increased.

The chart from Trulia, a real estate search company indicates that from January, 2008 to January, 2009, there was a steady drop in home prices in the Palm Desert Area.

It is apparent that the assessors trends are self-serving.

The assessor used only four comparable sales which were at the higher end of the comparables during this time period. Again, this was self-serving. In my appraisal, nine comparable sales were used showing both the highest and lowest comparable sales. The reason for this is the appraiser does not know what motivated the buyer to purchase these comparable properties at a higher price than market value (location, layout, condition, extra amenities, etc.) or a lower price than market value due to a quick sale or a foreclosure sale. I could have used only the four lower comparable sales in my appraisal which would have lowered my appraised value.

If the appraisal would have contained the correct information, their findings would be lower than the \$378,000.

In my possession are documents indicating that the above information is accurate.

Leonard Landy
78229 Kistler Way
Palm Desert, Ca.92211
760-345-4574

Office of the Clerk of the Board of Supervisors
Division of Assessment Appeals

In October, 2010, after the property located at 78229 Kistler Way, Palm Desert was denied the appeal to reduce my house taxes, I sent the complete package which included my appraisal, assessors appraisal and the review of the assessors appraisal along with my resume to John Benoit, Supervisor 4th District.

Approximately one week later, I received a phone call from Joseph Pradetto an assistant to John Benoit asking me if I wanted to be nominated to the Assessment Appeals Board, a division of the clerk of the board of supervisors because of my appraisal background.

In February, 2011, I was interviewed by Michele Dearmond, Chief of Staff for John Benoit regarding my appointment to the board. I showed her the disagreements on both appraisals (78229 Kistler Way and 78240 Sunrise Mountain View both in Sun City). . Several weeks later, Joseph Pradetto informed me that Janet Ball, an alternate was going to be nominated to the board.

In my possession, I have the background of the fourteen members of the Assessment Appeals Board only one having appraisal experience. The background of Robert Cuccio stating that he is qualified for this appointment to the Assessment Appeals Board as he is a property appraiser accredited by a national recognized professional organization. I contacted the office of the Real Estate Appraisers for the State of California and they stated that **he did not have** a real estate appraisal license from the State of California. I would like to know what professional organization he is connected to. I have 48 years in the appraisal field. (attached is my resume). Both Janet Ball and John Stiles were on the three member panel for the two appeals. I asked Catherine Foley, Board Assistant the number of applicants that appeared before the board and how many had their taxes reduced for the last two years. She stated that it would be too tedious and demanding to pull the files. I wonder how many hundreds of appeals in the past two years were not reduced because of the boards lack of knowledge regarding appraisals.

Michelle Martinez-Barrera, principal auditor appraiser for Riverside County informed me that the last two years of the 45,900 applicants only 826 were approved for reduction which is 1.8%.

It's amazing that the board members of the Assessment Appeals Board can determine the market value of a property if they do not know the appraisal process as shown by my field review of the assessors appraisals.

Leonard J. Landy
78229 Kistler Way
Palm Desert, Ca. 92211
(760) 345-4574

**Leonard J. Landy
78229 Kistler Way
Palm Desert, Ca 92211
(760) 345-4574**

For the past 48 years, I have appraised all types of properties throughout the United States.

At the present time, I have been involved in doing High Value Appraisals of single-family homes to determine the replacement cost new for several insurance companies. Received a Bachelor of Science Degree from the University of Southern California in 1956.

From 1995 to 2000, appraised all types of commercial and industrial properties throughout Southern California for banks and savings and loans to determine market value for loan purposes.

From 1985 to 1995, Senior Vice-President and Chief Appraiser with Coast Federal Bank (now Chase Bank) in charge of approximately 150 appraisers from San Diego to San Francisco.

From 1972 to 1985, employed by Glendale Federal Savings (now Citicorp) appraising projected single-family tract homes, large apartment complexes, commercial and industrial properties. My last five years, I was in charge of the Commercial and Industrial Appraisal Department.

From 1967 to 1972, employed by Marshall & Stevens, a national appraisal company appraising all types of properties throughout the country for taxation, mergers and insurance purposes.

From 1962 to 1967, employed by two small savings and loans located in Southern California appraising 1 to 4 units for loan purposes.

In 1977, received my Senior Real Property Appraisal Designation from the Society of Real Estate Appraisers (now the Appraisal Institute) (now retired).

In 1996, (first year licensing was required) received my California Real Estate Appraisers License, (now retired).

During my membership with the Society of Real Estate Appraisers, I taught several appraisal classes.

RIVERSIDE COUNTY ASSESSMENT APPEALS BOARD

Application #(s): 09-03277

APN: 752-130-015-2

Applicant: LANDY LEONARD J
Name

Agent: _____
Name

Agency: _____
Company Name

Prepared by:

Stephanie Chon
Appraiser

Appraiser II
Title

Residential
Division

Palm Springs
Office

Date: 9/27/2010
Month/Day/Year

Case No. 3277
ASSESSOR'S EXHIBIT 1
Date OCT 19 2010

Market Evaluation

APN: 752-130-015-2
Owner: Landy Leonard J

Use Code: R1

Prepared: 09/27/2010

Page 1 of 2

	Subject	Comp #1	Comp #2	Comp #3
APN	752-130-015-2	748-190-082-7	752-260-019-8	748-020-087-6
MK/DIST/NGH	71100 / 10 / 075	71100 / 10 / 075	71100 / 10 / 075	71100 / 10 / 075
Situs	78229 Kistler Wa	38721 Brandywine Ave	78334 Bovee Cir	37387 Turnberry Isle Dr
Sales Date	1/1/2009	12/30/2008	10/7/2008 (21,605)	10/10/2008 (24,168)
Sales Price		\$346,000	\$339,700	\$380,000
Condition				
Effective Year	2002	1999	2000	2000
Quality Class	7.0 D	7.0 D	7.0 D	7.0 D
Total Living Area	2,042	1,990	2,042	(2,102) 2202
Beds/Baths	3 / 2	2 / 1.75	3 / 2	2 / 1.75
Garage Area	523 (647)	(420) 525 (6,000)	563	550 (788)
Pool / Spa				
Misc. Improv.				
Lot Size	6,891	6413	7420	6675
View				SOLD FURNISHED
Fairway				ASSESSORS 2009/2010
				ASSESSED VALUE WAS
				\$349,000.
Total Net Adjustment		(6,000)	(21,605)	(24,168)
Adjusted Sales Price		346,000 (\$352,000)	\$318,095	\$355,832
Adj. SP/sf		(172/sf) 174/sf	156/sf	(174/sf) 162/sf
Weighting / Distance		1 1.4 mi	1 0.3 mi	1 1.0 mi

Market Evaluation

APN: 752-130-015-2
Owner: Landy Leonard J

Use Code: R1

Prepared: 09/27/2010
Page 2 of 2

	Subject	Comp #4
APN	752-130-015-2	748-310-016-8
MK/DIST/NGH	71100 / 10 / 075	71100 / 10 / 075
Situs	78229 Kistler Wa	78507 Links Dr
Sales Date	1/1/2009	8/15/2008 (30,867)
Sales Price		\$364,000
Condition		
Effective Year	2002	1998
Quality Class	7.0 D	7.0 D
Total Living Area	2,042	2,042
Beds/Baths	3 / 2	3 / 2
Garage Area	647	563
Pool / Spa		Pool (15,000)
Misc. Improv.		
Lot Size	6,891	6734
View		
Fairway		
Total Net Adjustment		(45,867)
Adjusted Sales Price		\$318,133
Adj. SP/sf		156/sf
Weighting / Distance		1 1.4 mi

Appraisal Remarks:

Time adjustment of -2.12% per month was used per AES sales trend analysis. Garage adjustment of \$30/sqft and pool adjustment of \$15,000 made per AH 531 Cost Manual.



Value Effective 01/01/2009

			TOTAL
Mkt Value			326,000

Introduction

Appeal 09-03277 is a Proposition 8 appeal that addresses the market value of the subject property as of lien date 01/01/09. The subject property is located at **78229 KISTLER WAY, PALM DESERT**. The applicant is contesting the 2009 Proposition 8 value of **\$326,000**.

Property Description

The subject property is located in the Sun City Development in the city of Palm Desert. The subject area consists mainly of average quality residences. The subject is a **2,042** square foot single-family residence with **3** bedrooms, **2** bathrooms, and a **647/sqft garage**. The lot is **6,891 SF**.

Market Data

The comparables are all located within **1.4 miles** of the subject and have a similar quality class. Time adjustment of **-2.12%** per month was used per AES sales trend analysis. Garage adjustment of **\$30/sqft** and pool adjustment of **\$15,000** made per AH 531 Cost Manual.

Value Conclusion

Based on comparable sales, a value range of **\$318,095** to **\$355,832** has been established. The subject property's assessed value is **within** the market range. The Assessor's office therefore recommends that the assessed value **remain at \$326,000**.

RIVERSIDE COUNTY ASSESSMENT APPEALS BOARD

Application #(s): 09-05396

APN: 752-280-002-4

Applicant: SPECTOR CARYL & DENSO CHARLES
C
Name

Agent: _____
Name

Agency: _____
Company Name

Prepared by:

Stephanie Chon
Appraiser

Appraiser II
Title

Residential
Division

Palm Springs
Office

Date: 12/29/2010
Month/Day/Year

Case No. 53961
ASSESSOR'S EXHIBIT _____
Date FEB - 1 2011

Market Evaluation

APN: 752-280-002-4

Use Code: R1

Owner: Spector Caryl

Prepared: 12/29/2010

Page 1 of 2

	Subject	Comp #1	Comp #2	Comp #3
APN	752-280-002-4	752-240-002-0	752-290-021-2	748-360-023-9
MK/DIST/NGH	71100 / 10 / 075	71100 / 10 / 075	71100 / 10 / 075	71100 / 10 / 075
Situs	78240 Sunrise Mt	78192 Kensington Ave	78213 Sunrise Mtn View	39555 Manorgate Rd
Sales Date	1/1/2009	1/23/2009	10/23/2008 (19,000)	9/2/2008 (40,000)
Sales Price		\$440,000	\$442,000	\$477,500
Condition				
Effective Year	2000	2001	2000	1999
Quality Class	7.0 D	7.0 D	7.0 D	7.0 D
Total Living Area	1,622	1,900 (31,000)	1,764 (16,000)	1,888 (30,000)
Beds/Baths	2 / 1.75	3 / 2.5	2 / 1.75	3 / 2.5
Garage Area	528 540	540	491	540
Pool / Spa				
Misc. Improv.				
Lot Size	6,721	6811	6621	6501
View				
Fairway	FWY	FWY	FWY	FWY
Total Net Adjustment		(31,000)	(35,000)	(70,000)
Adjusted Sales Price		\$409,000	\$407,000	\$407,500
Adj. SP/sf		(252/sf) 215/sf	(251/sf) 230/sf	(251/sf) 215/sf
Weighting / Distance		1 0.3 mi	1 0.0 mi	1 1.2 mi

DIVIDED THE ADJUSTED
SALE PRICE OF \$409,000
BY LIVING AREA =
215/sf.

DIVIDED THE ADJUSTED
SALE PRICE OF \$407,000
BY LIVING AREA =
230/sf

DIVIDED THE ADJUSTED
SALE PRICE OF \$407,500
BY LIVING AREA =
215/sf

Market Evaluation

APN: 752-280-002-4

Use Code: R1

Prepared: 12/29/2010

Page 2 of 2

	Subject	Comp #4
APN	752-280-002-4	748-290-066-2
MK/DIST/NHG	71100 / 10 / 075	71100 / 10 / 075
Situs	78240 Sunrise Mt	38302 Sunny Days Dr
Sales Date	1/1/2009	7/16/2008 (48,000)
Sales Price		\$450,000
Condition		
Effective Year	2000	1996
Quality Class	7.0 D	7.0 D
Total Living Area	1,622	1,836 (24,000)
Beds/Baths	2 / 1.75	2 / 2
Garage Area	540	528
Pool / Spa		
Misc. Improv.		
Lot Size	6,721	7063
View		
Fairway	FWY	FWY
Total Net Adjustment	(72,000)	DIVIDED THE ADJUSTED SALE
Adjusted Sales Price	\$378,000	PRICE OF \$378,000 BY LIVING AREA =
Adj. SP/sf	(233/sf) 205/SF	205/SF
Weighting / Distance	1 0.7 ml	

Appraisal Remarks:

Time Adjustment of -2.12% per month based on AES. Size adjustment of \$111 per sq. ft. based on st. cost.



				TOTAL
Value Effective 01/01/2009	Mkt Value			388,014

Introduction

Appeal 09-05396 is a Proposition 8 appeal that addresses the market value of the subject property as of lien date January 1, 2009. The subject property is located at **78240 SUNRISE MTN VIEW, PALM DESERT**. The applicant is contesting factored base year value of **\$388,014**.

Property Description

The subject property is located at the Sun City Del Webb in the city of Palm Desert. The subject area consists mainly of average quality residences. The subject is a **1,622** square foot single-family residence with **2** bedrooms, **1.75** bathrooms, and a **540/sqft** garage. The lot is **6,721 SF**.

Market Data

The comparables are all located within **1.2 miles** of the subject and have a similar quality class. Living area adjustment of **\$111/sqft made per AH 531 Cost Manual**. Time adjustment of -2.12% per month used based on AES sales trend analysis.

Value Conclusion

Based on comparable sales, a value range of **\$378,000 to \$409,000** has been established. The subject property's assessed value is **within** the market range. The Assessor's office therefore recommends that the assessed value **remain at \$388,014**.

**Riverside County Board of Supervisors
Request to Speak**

Submit request to Clerk of Board (right of podium),
Speakers are entitled to three (3) minutes, subject
Board Rules listed on the reverse side of this form.

SPEAKER'S NAME: LEN LANDY

Address: 78229 WISTLER WAY
(only if follow-up mail response requested)

City: PALM DESERT **Zip:** 92211

Phone #: 760-345-4574

Date: 3-22-11 **Agenda #** oral Comm.

PLEASE STATE YOUR POSITION BELOW:

Position on "Regular" (non-appealed) Agenda Item:

 Support **Oppose** **Neutral**

Note: If you are here for an agenda item that is filed
for "Appeal", please state separately your position on
the appeal below:

 Support **Oppose** **Neutral**

I give my 3 minutes to: _____