

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



9.4

During the oral communication section of the agenda for Tuesday, December 20, 2011, Len Landy spoke regarding an assessment appeals issue.

**ATTACHMENTS FILED WITH
CLERK OF THE BOARD**

**AGENDA NO.
9.4**

Mark Sutter
The California State Board of Equalization
450 N. Street, MIC 70
P.O Box 942879
Sacramento, Ca. 94279-0070

I have invested an enormous amount of free time this past year on a subject that touches and influences every property owner in Riverside County. To substantiate and validate my qualifications, I will submit my personal experience and background. As everyone knows property values throughout California have lost value, in particular, Riverside County has plummeted in the past three years and has continued a downward slide.

I attempted to have a friends house and mine in Sun City, Palm Desert, reassessed to more realistically reflect their true values. As a retired licensed appraiser, with a life time of experience, I filed for a lower assessment based on facts and figures and they were denied. Subsequently, I asked for an appeal before the Riverside County Assessment Board which was again rejected. .

In March of 2011, I appeared before the supervisors of Riverside County and presented my case with a report depicting the errors made by the assessors office. As yet they have not responded to my report.

The office of the Clerk of the Board of Supervisors sent me the background of members of the Assessment Appeals Board. According to the State of California Office of Real Estate Appraisers, only one member of the board has a California Real Estate Appraisal License. I have now been in front of nine members of the appeals board out of a total of fifteen For what I have observed, either these member do not know anything about the appraisal process or they do not want to be challenged

RESULTS:

Attached to this letter that I sent to Mark Sutter was an 11 page report stating the errors made by the assessors office. Mr. Sutter and I had a lengthy telephone conversation regarding my report.

Also, I received a phone call from Tim Treichel from the office of Michelle Steel, Vice-Chairman, Board of Equalization, District 3 about my findings.

My 11 page report is now in the possession of Dean Kinnee, Chief County-Assessed Properties Division, State Board of Equalization. Received a phone call from Ben Tang, who is an associate of Dean Kinnee to discuss my report. We went over every detail.

Submitted by Len Landy
12/20/11 Item oral
(date)

Mr. Ben Tang
County-Assessed Property Division
State Board of Equalization
450 N. Street MIC, 64
Sacramento, Ca. 95814

Subject: Case #10-02089
Property located at:
78229 Kistler Way
Palm Desert, Ca. 92211

Ben:

On November 1, 2011, I appeared before the Assessment Appeal Board of Riverside County to have my 2010 real estate taxes reduced. In my possession I have the assessors appraisal. I reviewed their report and below you will find the errors that were made.

Page 3 of the report, Market Data:

The assessors are still using the California State Board of Equalization assessors handbook section 531, residential building costs to do adjustments (cost does not equal market value).

Property Description:

The assessor has 647 square feet for the subject garage. I measured my property and the square footage is 523 (see drawing of property).

Page 4 Comparable Sales:

Comparable #1 indicates an adjustment of \$4,500. The subject property garage is 523 square feet. There should not have been an adjustment. They are using the Board of Equalization building cost.

Comparables 2, 3 and 4 garages are 788 square feet not 622 square feet for comparables 2 and 3 and 550 square feet for comparable #4. (see drawing of property)

Comparables 2, 3 and 4 show that comps 2 and 3 are 2,142 square feet and comp 3 is 2,116 square feet. At the time of construction, the assessors office did not know what properties were to have the option room which increases the total square feet by 100 square feet. These 3 comparable have an extra garage door and have space to park their golf cart. The subject does not have this amenity.

(See the drawing of the St. Croix, also look at the photos of the above comps indicating that the garages are larger with the extra garage door).

The adjusted price per square foot, the assessor divides the square feet of the subject into the final adjusted sales price. The right thing to do is to divide the comparable square feet into the final adjusted sales price.

Four comparable sales that I used indicated a range between 9% and 37% of the assessors value and the sale price. The assessors value was before the properties were sold. This indicates how property values have decreased in Sun City. The subject percent between the assessors value and appraised value is only 11%, which falls at the lower end of the comparables.

During my appearance before the Assessment Appeal Board of Riverside County, I asked Scott Sheldon, a senior appraiser with the County of Riverside why they used the cost from the State Board of Equalization to make adjustments. He has been with the assessors office for over twenty years and he stated all the time he has been with the assessors office, this has been their practice.

I appeared before the three member board of which Mr. Robert Cuccio was on the panel. Mr. Cuccio stated that he is qualified to be on the board because he is a property appraiser accredited by a national recognized organization. According to the State of California Office of Real Estate Appraisers, this member does not have a California Real Estate License.

When I appeared before the Assessment Appeal Board, I pointed out the mistakes made by the appraisers of Riverside County.

All three appraisal reports made by the assessors office should not have been used to determine the value of the subject properties because of the errors in their appraisal reports. Also, these errors were not discovered by the Assessment Appeal Board because if they were, my three assessments would have been reduced.

How many more appraisals that were made by the assessors office containing errors that disallowed having assessments reduced to the property owners of Riverside County.

Mr. Ben Tang
County-Assessed Property Division
State Board of Equalization
450 N. Street MIC, 64
Sacramento, Ca. 95814

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On November 1, 2011, I appeared before the Assessment Appeal Board of Riverside County and on November 4th, I received a letter from the Clerk of the Board that there will be no changes to my assessed value.

I explained all the errors made by the assessor in their appraisal. The assessor could not find one error in my appraisal. Every time I tried to challenge the board, they would cut me off, stating that it was not pertinent to my appraisal. They did state that the three board members were appraisers.

I have now been in front of nine members of the appeals board out of a total of fifteen. For what I have observed, either these members do not know anything about the appraisal process or they do not want to be challenged.

It is deplorable that the residence of Riverside County have to be subjected to this boards inability to understand the appraisal process. I have done appraisals for family and friends in Los Angeles County, Ventura County and San Luis Obispo County and have never come across such inefficiency.

To be selected to be on the Assessment Appeal Board, you must be an attorney, certified public accountant, public accountant, licensed real estate broker, property appraiser accredited by a national recognized professional organization, property appraiser certified by the Office of Real Estate Appraisers and property appraiser certified by the State Board of Equalization..

Randall Tajami, an attorney was one of the board members on the panel who denied my assessment appeal. Mr. Sperry Van Ness, a real estate professional was on a panel that denied my appeal. Ms. Janet Ball, a certified appraiser by the State Board of Equalization and has served as a principal appraiser with the Riverside County Assessors Office was on two panels that denied my appeal. Robert Cuccio, a property appraiser accredited by a national professional organization was on a panel that denied my appeal. According to the State of California Office of Real Estate Appraisers, this member does not have a California Appraisal license. Jeanette Emrick according to the Office of Real Estate Appraisers has a California appraisal license. She was on the panel for my November 1st appearance. I am in a quandary that she did not question the errors made by the assessors appraisal. Edward Lampkin, was on the same panel with Emrick and Cuccio and according to the Office of Real Estate Appraisers does not have a California appraisers license. The remainder of the people on the board do not have state licenses.

The three appraisals that I am submitting to you by the assessors office had numerous

errors which I believe the above mentioned names overlooked.

Ben, I hope that you will understand why I am putting so much effort into this project. Somebody has to stand-up for the thousands of property owners in Riverside County. Any questions, please call me at 760-345-4574. Len Landy

**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: 12-20-12 **Agenda #** COUNTY OF RIVERSIDE
APPRAISALS &
ASSESSMENT APPEALS

PLEASE STATE YOUR POSITION BELOW: BOARD

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: _____