

**TAX BOARD OF REVIEW**  
MEETING MINUTES  
APPEAL HEARINGS  
Tuesday, July 30, 2024  
West Hawaii Civic Center | B2 Conference Room  
74-5044 Ane Keohokalole Hwy., Kailua-Kona, Hawaii

**CALL TO ORDER**

Chairperson Michael Okumoto called the meeting to order at 9:02 am

Present: Board Members: Michael Okumoto, Dale Tokuuke, Jason Eisert, and Mark Davis; Deputy Corporation Counsel Sylvia Wan; Real Property Tax Assistant Administrator Keita Jo, RPT Appeals Board Clerk Tyoany Tavares.

**STATEMENTS FROM THE PUBLIC**

There were no statements from the public.

**APPROVAL OF MINUTES**

The Board was presented the meeting minutes of March 13, 2024 and the minutes of July 9, 2024.

**Mr. Eisert motioned to approve both meeting minutes as presented. Seconded by Mr. Tokuuke. A call for discussion was made. Seeing none, the motion passed by a vote of 4:0.**

**TAX APPEAL CASE HEARINGS**

Note: Prior to the start of the case hearings, Deputy Corporation Counsel Sylvia Wan, announced the general procedures of the appeal hearing and advised all Appellants and the Department of the procedure the Board would be following for the rendering of their decision and the Appellants' further right to appeal to the Tax Appeal Court located in Honolulu within 30 days from the date of the decision letter that the appellant will be receiving via certified mail.

For each appeal case, the appraiser submitted a packet of information to the Board, unless there had been a prior settlement with the Appellant or withdrawal. If the Appellant was not present, any information sent in by the Appellant was presented to the Board along with the appraisers' packet.

The County presented to the Board the following cases that have been removed from the record due to the appellants' request to withdraw or signed settlement agreement:

TAX MAP KEY	CASE NO.	APPELLANT
720240060000	50537	KUKIO LIMITED
720330110000	50501	VRIONIS, JENNIFER A
560010740000	50628	EGGEN, NATHAN

**CASE #50541 – HOOKE, ROBERT (SUNSETVIEW LLC)**

**TMK 6-8-033-014-0000**

The appellant, Robert Hooke, was present for the hearing via telephone. Present for the County was appraiser, Matthew Radmilovic.

The subject parcel is located in Mauna Lani Resort in the 49 Black Sand Beach subdivision which has both oceanfront and non-oceanfront parcels. The property has a land size of 47,393 sf and is oceanfront. The oceanfront row is built out. The building is one-story, 6 bedrooms, 5 full-baths, 1 half-bath, and 5,820 sf of living area, was built in 2012 and is classed a 9-.

The assessed building value is under appeal.

The appellant presented their case. The County presented their case and recommended sustaining the assessed building value of \$9,108,100 for a total taxable value of \$14,170,300. Rebuttals were made by both the appellant and the County. A call for questions was made.

**Mr. Eisert motioned to sustain the County’s assessed building value of \$9,108,100 due to lack of evidence proving there is a lack of uniformity of inequality resulting from the use of illegal assessment methods of an error in the application of the methods. Seconded by Mr. Davis. A call for discussion was made. Motion passed by a vote of 4:0.**

**CASE #50473 – HOOKE, ROBERT (SUNSETVIEW LLC)**

**TMK 6-8-033-016-00000**

The appellant, Robert Hooke, was present for the hearing via telephone. Present for the County was appraiser, Matthew Radmilovic.

The subject parcel is located in Mauna Lani Resort in the 49 Black Sand Beach subdivision which has both oceanfront and non-oceanfront parcels. This property has a land size of 47,959 sf and is oceanfront. The oceanfront row is built out and no vacant parcels remain. The building is one-story, 6 bedrooms, 6 full-baths, 2 half-baths, and 6,557 sf of living area, was built in 2001 and is classed an 8.

The assessed building value is under appeal.

The appellant elected not to present their case at this time. The County presented their case and recommended sustaining the assessed building value of \$7,713,100 for a total taxable value of \$12,786,800. No rebuttals were made by either party. A call for questions was made.

**Mr. Eisert motioned to sustain the County’s assessed building value of \$7,713,100 due to lack of evidence proving there is a lack of uniformity of inequality resulting from the use of illegal assessment methods of an error in the application of the methods. Seconded by Mr. Tokuke. A call for discussion was made. Motion passed by a vote of 4:0.**

**CASE #50325 – BYRD, MICHAEL (OAK CREEK KUKIO PROPERTIES)**  
**TMK 7-2-018-013-0000**

The appellant was not present for the hearing. Present for the County was appraiser, Matthew Radmilovic.

The subject parcel is located in Kukio Resort on plat 7-2-18 in one of the better areas for non-oceanfront parcels in Kukio. This property has a land size of 25,439 sf while fronting the golf course and flowing down sloping views of the ocean. The building is one-story, 4 bedrooms, 4 full-baths, 1 half-bath, and 4,798 sf of living area, was built in 2004, and is classed an 8-.

The assessed land value is under appeal.

The County presented their case and recommended sustaining the assessed land value of \$4,293,700 for a total taxable value of \$9,297,600. A call for questions was made.

**Mr. Eisert motioned to sustain the County’s assessed land value of \$4,293,700 due to lack of evidence proving there is a lack of uniformity of inequality resulting from the use of illegal assessment methods of an error in the application of the methods. Seconded by Mr. Tokuke. A call for discussion was made. Motion passed by a vote of 4:0.**

**CASE #50472 – RAE, MEGHAN D (CRANE, JOHN)**  
**TMK 7-3-065-017-0000**

The appellant was not present for the hearing. Present for the County was Appeals Board Clerk, Tyoany Tavares and appraiser, Matthew Radmilovic.

County presented to the Board the appellants’ letter requesting to reschedule their appeal hearing to a later available date. A copy of the appellants’ request is attached hereto *Exhibit A*.

**Chairperson Okumoto discussed the availability of the next appeal hearing dates in September with Ms. Tavares and elected to entertain a motion. Mr. Davis motioned to accept the request of continuance, rescheduling the case to Tuesday, September 3, 2024 at 9:00am. Seconded by Mr. Eisert. Call for discussion. Seeing none, the motion passed by a vote of 4:0.**

**ANNOUNCEMENTS**

The next meeting will be held on Wednesday, July 31, 2024, at 9:00 a.m. at the West Hawaii Civic Center, B2 Conference room located at 74-5044 Ane Keohokalole Hwy. Kailua-Kona, Hawaii 96740.

**ADJOURNMENT**

**Mr. Eisert motion to adjourn the meeting. Seconded by Mr. Tokuke. A call for discussion. Motion passed by a vote of 4:0.** The meeting was adjourned at 10:04 a.m.

Respectfully Submitted,



Tyoany Tavares  
RPT Appeals Board Clerk

**Tavares, Tyoany**

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**From:** Meghan Rae [REDACTED]  
**Sent:** Friday, July 12, 2024 12:58 PM  
**To:** Tavares, Tyoany  
**Subject:** Request for Continuance, Case No. 50472 set for July 30th  
**Attachments:** Delta Air Lines (Rae).pdf  
  
**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Dear Tyoany and Board Chair,

I would like to formally request that the hearing set for July 30th in Case No. 50472 involving TMK 73065017000 be continued to a later date. I represent the property owner John Crane. However, I will be out of the state on the date of the hearing. I have three children who are between summer school and school during the last two weeks in July. Therefore, our trip, which was scheduled months ago, could only be scheduled during this time.

In the event that you need evidence of the above, attached is my July 19<sup>th</sup> flight from Hawaii to Washington.

Thank you for your understanding and flexibility.

Kind regards,



**Meghan Rae, J.D.**  
 Licensed in Hawaii and Alaska  
 Manifest Legal, LLLC

P: [REDACTED] | F: [REDACTED] | [REDACTED]  
 74 Kihapai St., Kailua, HI 96734 | [REDACTED]



**Passenger Info**

Name: MEGHAN RAE

FLIGHT	SEAT
DELTA 440	Seat Assigned After Check-In
DELTA 3824	Seat Assigned After Check-In

Visit [delta.com](https://delta.com) or download the **Fly Delta app** to view, select or change your seat. If you purchased a Delta Comfort+™ seat or a Trip Extra, please visit **My Trips** to access a receipt of your purchase.

Fri, 19JUL	DEPART	ARRIVE
DELTA 440 Basic Economy (E)	HONOLULU, HI 10:35pm	SEATTLE 7:27am **Sat 20JUL

Sat, 20JUL	DEPART	ARRIVE
DELTA 3824* Basic Economy (E)	SEATTLE 8:26am	SPOKANE, WA 9:43am

\*\*Arrival date is different than departure date.

\*Flight 3824 Operated by SKYWEST DBA DELTA CONNECTION

**MANAGE MY TRIP**

**Flight Receipt**

Ticket #: 0062239740752

Place of Issue:

Issue Date: 30MAY24

Expiration Date: 30MAY25