

TAX BOARD OF REVIEW
MEETING MINUTES
APPEAL HEARINGS
Wednesday, July 31, 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 9:00 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.

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.

CASE #50452 – BERTSCH,JOHN M (AGUIAR,STACEY E)
TMK 8-8-006-022-0000

The appellant was not present for the appeal hearing. Present for the County was Appeals Board Clerk, Tyoany Tavares and appraiser, Jennifer Long.

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. Eisert motioned to accept the request of continuance, rescheduling the case to Tuesday, September 3, 2024 at 9:00am. Seconded by Mr. Davis. Call for discussion. Seeing none, the motion passed by a vote of 4:0.

CASE #50439, #50445, #50442, #50448, #50446, #50447 – WONG, MARK
TMK 7-3-002-022-0000, 7-4-004-062-0000, 7-5-024-030-0000, 7-5-026-017;-018;-019

The appellant was not present for the appeal hearing. Present for the County was Appeals Board Clerk, Tyoany Tavares.

County presented to the Board the appellants' six letters requesting to reschedule their appeal hearing to a later available date. A copy of the appellants' request is attached hereto *Exhibit B through G*. Ms. Tavares did inform the Board that the representative of all six cases, Mr. Wong, was also prepared to attend via telephone, should the Board decide to dismiss the continuance request.

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 dismiss the request for continuance of all six cases and move forward to hear them as scheduled. Seconded by Mr. Tokuuke. Call for discussion.

The Board took several factors into consideration 1) the untimely file for such request being less than 24 hours' notice prior to the appeal hearing date 2) the full appeal schedule of the September hearing dates, and 3) the appellant being available to attend via telephone. Mr. Eisert noted his concerns and empathy in regard to the appellant having delayed transit. Call for a vote. Motion passed with a vote of 3:1 (Eisert).

Note: At this time, the Appeals Board Clerk, Tyoany Tavares, took the time to call Mr. Mark Wong to inform him that the Board motioned to move forward with hearing all six cases and confirmed his receipt of all appraisal Appeal Data Worksheet packets. Deputy Corporation Counsel Sylvia Wan, took a moment to read the introductory advisement and appeal procedures.

CASE #50448, 50447 – WONG, MARK (GENESEE LAND LLC)
TMK 7-5-026-017-0000, 7-5-026-019-0000

The appellant, Mark Wong, was present for the appeal hearing via telephone. Present for the County was RPT Assistant Administrator Keita Jo, filling in for appraiser Charlie Brown.

The subject parcel (#7-5-026-017-0000) is located off of lower Aloha Kona Drive at 75-5787 Alika Place. It is zoned A-5A and in the Residential tax class with a land area of 8,583 sf. The assessed land value is under appeal.

The subject parcel (#7-5-026-019-0000) is located off of lower Aloha Kona Drive at 75-5788 Alika Place. It is zoned A-5A and in the Residential tax class with a land area of 8,859 sf. The assessed land value is under appeal.

The appellant presented their case. The County presented their case and recommended sustaining the assessed land values for each parcel; TMK 7-5-026-017-0000 (Case #50448) land value of \$260,400. TMK 7-5-026-019-0000 (Case #50447) land value of \$262,300. 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 land values for both parcels; #7-5-026-017-0000 land value of \$260,400 and parcel #7-5-026-019-0000 land value of \$262,300. Seconded by Mr. Davis. A call for discussion was made. Mr. Eisert noted that based on the evidence provided, it was not sufficient to prove the active agricultural activity. Motioned passed by a vote of 4:0.

CASE #50446 – WONG,MARK (GENESEE LAND LLC)
TMK 7-5-026-018-0000

The appellant, Mark Wong, was present for the appeal hearing via telephone. Present for the County was RPT Assistant Administrator Keita Jo, filling in for appraiser Charlie Brown.

Note: At this time, the appellant Mark Wong chose to withdraw this appeal case and no longer present it to the Board of Review.

Chairperson Okumoto accepted the appellants withdrawal of appeal.

CASE #50442 – WONG,MARK (DEEP BLUE QUALIFIED OPPORTUNITY FUND)
TMK 7-5-024-030-0000

The appellant, Mark Wong, was present for the appeal hearing via telephone. Present for the County was RPT Assistant Administrator Keita Jo, filling in for appraiser Charlie Brown.

The subject parcel is located in the Keopu area at 75-5382 Mamalahoa Rd. It is zoned A-3A and in the agricultural tax class with a land area of 3.047 acres and a 4,883 sf dwelling.

The assessed building value is under appeal.

The appellant presented first presented on the incorrect case number; Chair Okumoto gave Mr. Wong another five minutes to present their case. The County presented their case and recommended sustaining the assessed building value of \$2,097,100 for a total taxable value of \$ 2,106,000. 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 \$2,097,100. Seconded by Mr. Davis. A call for discussion was made. Mr. Eisert noted that the County is prima facie correct and based on the evidence provided, it is not sufficient to justify the appellants opinion of value. Motion passed by a vote of 4:0.

CASE #50439 – WONG,MARK (KONA LAND LLC)
TMK 7-3-002-022-0000

The appellant, Mark Wong, was present for the appeal hearing via telephone. Present for the County was appraiser Wendy Hunt and Clerical supervisor Sharla Sugioka.

The subject parcel is located in Haleohiu Homesteads at 73-4181 Hawaii Belt Road. It is zoned 5I and in the agricultural tax class with a land area of 16.99 acres and a 1,024 sf dwelling built in 1971 in poor condition.

The assessed building value, land value and Homeowner exemption are under appeal.

The appellant presented their case. The County (Ms. Hunt) presented their case and recommended reducing the assessed building value to \$122,300 based on the condition, while sustaining the land value of \$622,700. Ms. Sugioka presented the case in regard to the dispute on the Homeowner exemption and recommends the approval to grant the Homeowner exemption for the second half fiscal year 2024 (effective January 1, 2025), based off the January 3, 2024 recordation date. Rebuttals were made by all three parties involved. A call for questions was made.

Mr. Davis motioned to grant the Homeowner exemption for the full year. Seconded by Mr. Eisert. A call for discussion was made. During discussion Mr. Eisert noted that there are additional factors to the appeal such as the building, land and exemption all being under appeal. Mr. Eisert voiced that he would like to support the motion being that the County's recommendation of the reduced building value of \$122,300 be factored in.

Mr. Davis amended his prior motion to sustain the County's recommendation of the reduced building value to \$122,300 and allow the Homeowner exemption to be granted for the full year. Mr. Eisert seconded the amendment of the motion. A call for discussion was made on the motion to amend. Mr. Okumoto voiced that he would not favor this amended motion because he is not in agreement with allowing the Homeowner exemption for the full year. Mr. Eisert noted that he is in agreement with the reduced building value provided by the County based off evidence provided. Motion to amendment passed by a vote of 4:0.

A call for discussion was made on the new motion on the floor to accept the County's recommendation to reduce the building value to \$122,300 and grant the Homeowner exemption for the full year. Mr. Okumoto noted that he is not in agreement to grant the Homeowner exemption for the full year. Mr. Davis clarified that he is in support for the full year granting of the exemption due to missing the statutory deadline by one day. Mr. Okumoto commented that there is a hard deadline on the filing of applications. Mr. Eisert noted that he is in support of the motion due to the complications and confusion of filing documents with the State Bureau of Conveyances. Motion fails by a vote of 2:2 (Okumoto, Tokuuke). Due to failure of the motion, by default the County's original assessment stands on all matters appealed.

Mr. Eisert motioned to accept the County's recommendation to reduce the building value to \$122,300 based on the grounds of an error in the application of the methods. Seconded by Mr. Tokuuke. A call for discussion was made. Seeing none, the motion passed by a vote of 4:0.

Deputy Corporation Counsel Ms. Wan reiterated for the record that the motion on the floor only amended one aspect (building value) of the appeal and all other aspects are considered prima facie correct.

Recess: 10:44 a.m.

Reconvened: 11:06 a.m.

**CASE #50445 – WONG, MARK (DEEP BLUE BUILDERS)
TMK 7-4-004-062-0000**

The appellant, Mark Wong, was present for the appeal hearing via telephone. Present for the County was appraiser Wendy Hunt and Clerical supervisor Sharla Sugioka.

The subject parcel is located in Kealakehe Homesteads at 74-5067 Tomi Tomi Drive. It is zoned 5E and in the agricultural tax class with a land area of 6.03 acres. The parcel has three dwellings, each with an ocean view in Kailua Kona.

The denial of the Homeowner exemption is under appeal. At this time the appellant chose to rescind the dispute against the assessed building and land values.

The appellant presented their case and supplied two additional documents at this time, see *Exhibits 'B' and 'C'*. The County (Ms. Sugioka) presented their case and recommended the Homeowner exemption be denied based off the evidence that supports all three dwellings being utilized for short term vacation rentals. Rebuttals were made by both the appellant and the County. A call for question was made.

Mr. Davis motioned to sustain the denial of the Homeowner exemption. Seconded by Mr. Tokuke. A call for discussion was made. Mr. Eisert noted that based on the evidence provided it appears that property and lessee met the occupancy requirements, and the testimony provided by the appellant explains the rental listing being outdated and therefore insufficient. Mr. Eisert also spoke to his personal experience and opinion of the appellants complaints and notice of violations (regarding rental use) provided by the Planning Department. Mr. Tokuke commented that if the property is listed as a short-term rental, regardless of there being rental reviews or not, the intention of the parcel is to be used as a short-term rental. Motion passed by a vote of 3:1 (Eisert).

CASE #50451 – CHISIU, LIVIU
TMK 7-4-016-053-0000

The appellant, Mr. Chisiu was present for the appeal hearing. Present for the County was appraiser Wendy Hunt.

The subject parcel is located in Kona Chocho Estates at 74-5041 Hanahanai Loop. It is zoned 1A and in the Homeowner tax class with a land area of 7,500 sf and a two-story 2,815 sf dwelling.

The assessed building and land values are under appeal.

The appellant presented their case. The County presented their case and recommended sustaining the assessed building value of \$514,700 and the assessed land value of \$254,100. Rebuttals were made by both the appellant and the County. A call for questions was made.

Mr. Davis motioned to sustain the County's recommended building value of \$514,700 and land value of \$254,100. Seconded by Mr. Eisert. A call for discussion was made. Mr. Eisert noted that there is a lack of evidence for proof on grounds of appeal. Mr. Davis clarified the ramifications of losing the homeowner tax class and 3 percent cap when parcels are conveyed. Motion passed by a vote of 4:0.

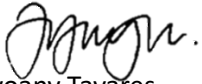
ANNOUNCEMENTS

The next meeting will be held on Wednesday, August 14, 2024, at 9:00 a.m. at the Aupuni Center Conference room located at Aupuni Center 101 Pauahi Street, Hilo, Hawaii 96720.

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 12:30 p.m.

Respectfully Submitted,



Tyoany Tavares
RPT Appeals Board Clerk

TMK/PARCEL: 880060220000 - CASE# 50452

Tavares, Tyoany

From: saguia [REDACTED]
Sent: Friday, July 26, 2024 2:02 PM
To: Tavares, Tyoany
Cc: Long, Jennifer; John M Bertsch
Subject: Tax Appeal Case#50452-Rqst for Hearing Continuance
Attachments: 1Attachment.pdf

Aloha Members of the Real Property Tax Board of Review,

We were prepared to present our case for appeal on our scheduled Wednesday, July 31, 2024 hearing at the West Hawaii Civic Center.

Unfortunately, we must request your consideration for a continuance of our hearing. We need to be on O’ahu for a family funeral service.

Attached is a copy of the Obituary if needed. Thank you for your consideration.

Also on copy is Jennifer Long our Tax Appraiser.

Mahalo,
Stacey Aguiar
Email: [REDACTED]
Cel: [REDACTED]

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Hideko Koda Obituary

Hideko "Emiko" Koda 85, of Honolulu, died in Las Vegas on Friday, March 15, 2024. She was born in Okinawa, Japan. Visitation: 5:00 p.m.; Services: 6:00 p.m. on Wednesday, July 31, 2024 at Hosoi Garden Mortuary.

To plant trees in memory, please visit the Sympathy Store.

Tavares, Tyoany

From: Customer Support [Redacted]
Sent: Wednesday, July 31, 2024 10:42 AM
To: Tavares, Tyoany
Subject: Fwd: Claim For Home Exemption

Follow Up Flag: Follow up
Flag Status: Flagged

Could you print this for the appeal on Tomi Tomi ?

----- Forwarded message -----

From: Mark Wong [Redacted]
Date: Tue, Jan 2, 2024 at 3:05 PM
Subject: Re: Claim For Home Exemption
To: Rapozo, Jill <[Redacted]>
[Redacted]

Hello Jill

We are recording a land lease 8am tomorrow morning

Mark Wong
COO
[Redacted]
Direct: 3107012775

On Tue, Jan 2, 2024 at 2:49 PM Rapozo, Jill [Redacted]

Aloha Weiyong Wang I have received your home exemption and see that its currently titled as deep blue builders. Before I can grant this exemption it will need to be in your individual name or a trust. If there is no title change then you will need to make and record a 10yr lease in your name. If you have any further questions feel free to contact me. Have a nice day.

Jill Rapozo

Clerical Supervisor

Real Property Tax Division-Kona

[74-5044 Ane Keohokalole Hwy Bldg D, 2nd Floor](#)

Kailua-Kona, HI 96740

Phone: 808-323-4896

Fax: 808-327-3538

[REDACTED]

From: Sugioka, Sharla [REDACTED]
Sent: Tuesday, January 2, 2024 8:21 AM
To: [REDACTED]
Cc: Rapozo, Jill <[REDACTED]>
Subject: FW: Claim For Home Exemption

Aloha,

Thank you for submitting your Home Exemption Claim. I'm forwarding your email to one of our Clerical Tax Clerks-Jill for review/processing. If she has any questions she will be in direct contact with you.

Mahalo and Happy New Year,

Sharla Sugioka
Clerical Supervisor
Hawaii County Real Property Tax Division – Hilo

[101 Pauahi Street Suite 4](#)

[Hilo, HI 96720](#)

Ph: (808) 961-8294

Fax: (808) 961-8415

From: Customer Support [REDACTED]
Sent: Friday, December 29, 2023 5:59 PM
To: rptclerical <[REDACTED]>
Cc: Mark Wong <[REDACTED]>
Subject: Claim For Home Exemption

Dear County of Hawai'i Real Property Tax Division,

Please, find attached the Claim For Home Exemption form for the [74-5067 Tomi Tomi Dr, Kailua-Kona, HI 96740](#) property.

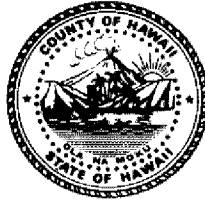
Regards,

Gabriela M.

Mitchell D. Roth
Mayor

Deanna S. Sako
Managing Director

West Hawai'i Office
74-5044 Ane Keohokālole Hwy
Kailua-Kona, Hawai'i 96740
Phone (808) 323-4770
Fax (808) 327-3563



County of Hawai'i
PLANNING DEPARTMENT

Zendo Kern
Director

Jeffrey W. Darrow
Deputy Director

East Hawai'i Office
101 Pauahi Street, Suite 3
Hilo, Hawai'i 96720
Phone (808) 961-8288
Fax (808) 961-8742

March 8, 2024

Mark Wong
Deep Blue Builders
2355 Westwood Blvd., #526
Los Angeles, CA 90064-2109

Email: mark@deepbluebuilders.com

Dear Mr. Wong:

SUBJECT: Closure Letter
Complaint: Using An Additional Farm Dwelling (ADF) as Transient Accommodations
File No: PCV-2024-00601
TMK: (3) 7-4-004:062, Kealakehe Homesteads, North Kona, Hawaii

The Planning Department has received your response to The Notice of Complaint dated February 7, 2024, alleging that you were using the Additional Farm Dwelling (ADF) as transient accommodations.

Your response stated that you were not using the Additional Farm Dwelling as transient accommodations and that you are following the conditions set forth in the resolution dated July 13, 2023.

We appreciate your cooperation in resolving the above-mentioned complaint and consider this case closed.

Should you have any questions regarding this subject, please feel free to contact Planning Inspector Elizabeth Gillis at 808-323-4770 or by email at Elizabeth.Gillis@hawaiicounty.gov

Sincerely,

Jeffrey W. Darrow

Jeffrey W. Darrow (Mar 8, 2024 14:26 HST)

JEFFREY W. DARROW

Deputy Director

EGG

\\coh141v\Planning\Staff\Libby\Enforcement\Deep Blue Closure 03.08.2024