

TAX BOARD OF REVIEW
MEETING MINUTES
APPEAL HEARINGS
Tuesday, September 3, 2024
West Hawaii Civic Center | Community Hale
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.

APPROVAL OF MINUTES

The Board was presented with the meeting minutes of August 14, 2024.

Mr. Eisert motioned to approve the meeting minutes of August 14th 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.

CASE #50190 (2021), #50191 (2022), #50192 (2023) – WOOZLEY,SAI FON
TMK 7-7-017-073-0000

The appellant was not present for the appeal hearing. Present for the County was valuation analyst Derek Fondy.

The subject parcel is located in White Sands Beach Estates Subdivision at 77-6530 Naniloa Street. It is zoned 1A and in the Residential tax class with a land area of 9,057 sf and a 2-story 3,388 sf dwelling that consists of 5 bedrooms, 4 bathrooms and built in 1978.

The denial of the Homeowner tax classification is under appeal for years 2021, 2022 and 2023.

The County presented their case and recommended sustaining the disallowance of the Homeowner tax classification for tax years 2021, 2022 and 2023 due the hosted transient accommodation/short-term vacation rental. A call for questions was made.

Mr. Davis motioned to sustain the County's recommendation for the denial of the Homeowner tax classification for tax years 2021, 2022 and 2023. Seconded by Mr. Eisert. A call for discussion was made. Seeing none, the motion passed with a vote of 4:0.

CASE #50500 – ROBERTS, JON W/EMILY Y TR
TMK 6-7-005-017-0000

The appellant was not present for the appeal hearing. Present for the County was appraiser Joseph Muin and Clerical Supervisor, Sharla Sugioka.

The subject parcel is located in Waikii Ranch Subdivision at 67-1237 Pakila Road. It is zoned 5H and in the Agricultural tax class with a land area of 10 acres and has two dwellings both built in 2020. Building one is a 2,627 sf dwelling in very good condition, that consists of 3 bedrooms, 3 bathrooms and 2 half-bathrooms. Building two is a 576 sf dwelling in very good condition, that consists of 1 bedroom and 1 bathroom.

The Homeowner exemption and denial of the non-dedicated agricultural use assessment is under appeal.

The County presented their case and recommended sustaining the assessed land value of \$582,400 and the assessed building value of \$1,698,200 being that the application for the claim for Homeowner exemption was received on June 7, 2024; allowing the Homeowner exemption to be granted for the second half of 2024 tax year, beginning January 1, 2025. A call for questions was made.

Mr. Eisert motioned to sustain the County's recommended assessed land and building values. Seconded by Mr. Tokuke. A call for discussion was made. Mr. Eisert noted that there is a lack of evidence on grounds of appeal proving the denial of an exemption to which they are entitled and for which all requirements are met. Motion passed with a vote of 4:0.

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

Note: At this time Deputy Corporation Counsel Sylvia Wan, did state for the record that the appellant, Stacey Aguiar, is on another Board that Ms. Wan gives advisement to. However, Ms. Wan believes that in Ms. Aguiar's appearance and representation of the appeal case, that this will not be a conflict of Ms. Wan's representation for the Board of Review.

The appellants, Mr. Bertsch and Ms. Aguiar, were present for the appeal hearing. Present for the County was appraiser Jennifer Long.

The subject parcel is located at 88-207 Kai Avenue in the Milolii Beach Lots subdivision, South Kona. It is zoned 5E and in the Residential tax class with an oceanfront land area of 9,400 sf and an 1,848 sf dwelling in average condition built in 2021, which consists of 3 bedrooms, 2 and 1 half bathrooms.

The assessed land and building values are under appeal.

The appellant presented their case. The County presented their case and recommended sustaining the assessed land value of \$178,700 and assessed building value of \$640,400. Rebuttals were made by both the appellant's and the County. A call for questions was made.

Mr. Eisert motioned to reduce the assessed values to a building value of \$500,000 and land value of \$100,000 for a total taxable value of \$600,000. Seconded by Mr. Tokuuke. A call for discussion was made. Mr. Eisert noted that he cannot support the appellants opinion of value of \$490,000 based off the insurance and 20% logic that was provided but given the evidence on the land size decrease from 9,400 sf to 7,200 sf – he believes the value should be adjusted. As for the building value, there appears to be substantial evidence to support a lower building value. Mr. Eisert also spoke to the square foot living area of the subject parcel against the provided comparables, given an approximate reduction of \$30 per square foot. Mr. Okumoto added that he will be okay with the land reduction assuming that the appellants get it resurveyed. Motion passed with a vote of 4:0.

Recess: 10:20 a.m.

Reconvened: 10:28 a.m.

CASE #50408 – EKOLU WAIMEA LLC (ASLAN, ARYEH)

TMK 6-5-002-194-0000

The appellant Aryeh Aslan was present for the appeal hearing via telephone. Present for the County was appraiser Joseph Muin.

The subject parcel is located 65-1275 Laelae Road in the Nob Hill neighborhood, Waimea. It is zoned 5A and in the Residential tax class with a land area of 1.0050 acres.

The assessed land value is under appeal.

The appellant presented their case. The County presented their case and recommended to reduce the assessed land value to \$1,178,000 based on taking the 2021 sale of the subject property and adjusting it based on how the market has increased from 2021 to 2023. This was applied due to their being no direct comps for this lot in 2023. Rebuttals were made by both the appellant and the County. A call for questions was made.

Mr. Davis motioned to sustain the County's recommendation of the reduced land value to \$1,178,000. Seconded by Mr. Eisert. A call for discussion was made. Motion passed by a vote of 4:0.

Recess: 11:00 a.m.
Reconvened: 11:04 a.m.

CASE #50620 (2021), #50621 (2022), #50622 (2023) – ADAMS, ANNE M
TMK 6-4-006-036-0000

The appellant Anne Adams was present for the appeal hearing via telephone. Present for the County was valuation analyst, Derek Fondy.

The subject parcel is located at 64-5158 C Kamamalu Street in the Puukapu Homesteads, Waimea. It is zoned 1B and in the Residential tax class with a land area of 14,510 sf single family home in average condition built in 2002 and consists of 5 bedrooms and 3 bathrooms.

The disallowance of the Homeowners tax classification is under appeal for year 2021, 2022 and 2023.

The appellant presented their case. The County presented their case and recommended sustaining the disallowance of the Homeowner tax classification for years 2021, 2022 and 2023, due to the hosted transient accommodation/short-term vacation rental use. A rebuttal was made by the appellant. A call for questions was made.

Mr. Eisert motioned to sustain the County’s recommendation of the disallowance of the Homeowners tax classification on case #50620 (2021), #50621 (2022) and #50622 (2023). Seconded by Mr. Davis. A call for discussion was made. Mr. Eisert noted that there is a lack of evidence on grounds of appeal where denial of an exemption to which they are entitled and for which all requirements are met. Motion passed with a vote of 4:0.

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 |
|--------------------|-----------------|------------------|
| 690070010000 | 50494 | JAMESON, KEITH |
| 690070390000 | 50495 | JAMESON, KEITH |
| 690080050000 | 50496 | JAMESON, KEITH |


ANNOUNCEMENTS

The next meeting will be held on Wednesday, September 4, 2024, at 9:00 a.m. at the West Hawaii Civic Center Community Hale 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 11:20 a.m.

Respectfully Submitted,

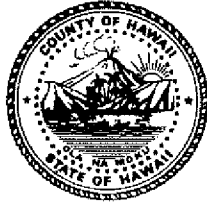


Tyoany Tavares

RPT Appeals Board Clerk

Mitchell D. Roth
Mayor

Deanna S. Sako
Managing Director



Diane Nakagawa
Finance Director

Aaron K. H. Brown
Deputy Director

County of Hawai'i

DEPARTMENT OF FINANCE - REAL PROPERTY TAX

Aupuni Center • 101 Pauahi Street • Suite No. 4 • Hilo, Hawai'i 96720-4679 • Fax (808) 961-8415
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Fax (808) 327-3538 • Appraisers (808) 323-4881 • Clerical (808) 323-4880

REQUEST TO WITHDRAW APPEAL

In the matter of the 2024 Tax Year Assessment Appeal of:

Tax Map Key: **6-9-007-001-0000**

Case No: 50494

The undersigned voluntarily withdraws the appeal of real property assessment on the above parcel.

8/29/24
Date

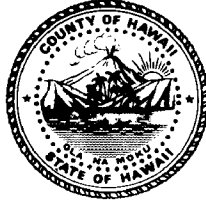


Representative Signature
KEITH JAMESON

Print Name

Mitchell D. Roth
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REQUEST TO WITHDRAW APPEAL

In the matter of the 2024 Tax Year Assessment Appeal of:

Tax Map Key: **6-9-007-039-0000**

Case No: 50495

The undersigned voluntarily withdraws the appeal of real property assessment on the above parcel.

9/2/2024

Date

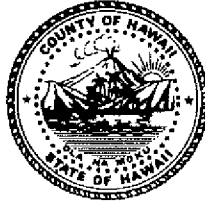
Representative Signature

Keith Jameson

Print Name

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REQUEST TO WITHDRAW APPEAL

In the matter of the 2024 Tax Year Assessment Appeal of:

Tax Map Key: **6-9-008-005-0000**

Case No: **50496**

The undersigned voluntarily withdraws the appeal of real property assessment on the above parcel.

8/29/24
Date



Representative Signature

KEITH JAMISON
Print Name