

**TAX BOARD OF REVIEW**  
MEETING MINUTES  
APPEAL HEARINGS  
Wednesday, September 4, 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 9:01 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 #50392 – BOLTON, BARBARA**  
**TMK 7-5-012-096-0000**

*Note: At this time Board member Jason Eisert recused himself from this case. Mr. Eisert noted that the subject parcel is located within the neighborhood in which he resides, and he believes that his personal knowledge of sales within the neighborhood may have an influence on his judgment.*

The appellant was not present for the appeal hearing. Present for the County was appraisal supervisor Dionne Costa.

The subject parcel is located at 75-451 Nani Kailua Drive in the residential gated community at the top of Nani Kailua Drive. It is vacant that is land zoned 5A and in the Agricultural tax class with a land area of 1.0 acre.

The assessed land value is under appeal.

The County presented their case and recommended sustaining the assessed land value of \$435,500 due to the subject parcel being assessed well below the median comparable land sales of \$530,000. A call for questions was made.

**Mr. Davis motioned to sustain the County's assessed land value of \$435,500. Seconded by Mr. Tokuuke. A call for discussion was made. Seeing none, the motion passed with a vote of 4:0.**

*Note: The appellant, Barbara Bolton, did show up to the appeal hearing after the Board had rendered a decision and concluded on the case. Deputy Corporation Counsel, Sylvia Wan, did note that there is no option within the Hawaii County Code that permits the Tax Board of Review to reconsider their decision and that the appellant will have the option to further the appeal with the State Tax Appeal Court in Honolulu if they so choose.*

**CASE #50507 – VOIGHT,GEORGE R (MAKAINAI,JESSIE)**  
**TMK 7-7-003-084-0000**

The appellant was not present for the appeal hearing. Present for the County was appraisal supervisor Dionne Costa.

The subject parcel is located on the mauka side of the Sunset Area. It is vacant land that is zoned 8A and in the Agricultural tax class with a land area of 5.809 acres.

The assessed land value is under appeal.

The County presented their case and recommended sustaining the assessed land value of \$745,800 due to the best comparable sales which sold in 2021 for a median time-adjusted value of \$817,300. A call for questions was made.

**Mr. Eisert motioned to sustain the County's assessed land value of \$745,800. Seconded by Mr. Davis. A call for discussion was made. Mr. Eisert noted there is lack of evidence on grounds of appeal that the assessed value of the property exceeds by more than 20% the ratio of assessment to market value and that there is lack of uniformity or inequality resulting from the use of illegal assessment methods or an error in the application of the methods. Motion passed with a vote of 4:0.**

**CASE #50508 – VOIGHT,GEORGE R (MAKAINAI,JESSE K ESTATE)**  
**TMK 7-8-004-006-0000**

The appellant was not present for the appeal hearing. Present for the County was appraisal supervisor Dionne Costa.

The subject parcel is located in the Keauhou Mauka area. It is vacant land that is zoned 5E and in the Agricultural tax class with a land area of 2.30 acres. The parcel is landlocked and is receiving a 50% discount due to access issues.

The assessed land value is under appeal.

The County presented their case and recommended sustaining the assessed land value of \$263,300. Based on the 4 relevant land sales that sold in 2023 for a median of \$523,500 per lot and \$263,012 per acre, using the per acre figure and multiplying by the subject parcel size it amounts to \$604,927 if the parcel were not landlocked. After applying the landlocked discount, the value of subject parcel would be \$302,500. A call for questions was made.

**Mr. Eisert motioned to sustain the County's assessed land value of \$263,300. Seconded by Mr. Tokuuke. A call for discussion was made. Mr. Eisert noted there is lack of evidence on grounds of appeal that the assessed value of the property exceeds by more than 20% the ratio of assessment to market value and that there is lack of uniformity or inequality resulting from the use of illegal assessment methods or an error in the application of the methods. Motion passed with a vote of 4:0.**

**CASE #50509 – VOIGHT,GEORGE R (MAKAINAI,JESSIE)**  
**TMK 7-8-005-029-0000**

The appellant was not present for the appeal hearing. Present for the County was appraisal supervisor Dionne Costa.

The subject parcel is located in the Keauhou Mauka area. It is vacant land that is zoned 5E and in the Agricultural tax class with a land area of 6.00 acres.

The assessed land value is under appeal.

The County presented their case and recommended sustaining the assessed land value of \$730,000. Based on the nine relevant land sales in 2023 with a median of \$650,000 per lot and \$129,482 per acre, the subject parcel is being assessed below the indicated value of \$776,900.

**Mr. Eisert motioned to sustain the County's assessed land value of \$730,000. Seconded by Mr. Tokuuke. A call for discussion was made. Mr. Eisert noted there is lack of evidence on grounds of appeal that the assessed value of the property exceeds by more than 20% the ratio of assessment to market value and that there is lack of uniformity or inequality resulting from the use of illegal assessment methods or an error in the application of the methods. Motion passed with a vote of 4:0.**

**CASE #50483 – KLOTS,LEVY**  
**TMK 7-8-014-080-0000**

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

The subject parcel is located at 78-6646 Alii Drive on the oceanfront side of Alii Drive. It is zoned 1A and in the Residential tax class with a land area of 7,505 sf and a 1,570 sf dwelling in built in 1972 and is classed a 7, which consists of 3 bedrooms and 2 bathrooms.

The assessed building value is under appeal.

The County presented their case and recommended sustaining the assessed building value of \$1,228,000 for a total taxable value of \$2,693,300. A call for questions was made.

**Mr. Eisert motioned to sustain the County’s assessed building value of \$1,228,000. Seconded by Mr. Davis. A call for discussion was made. Mr. Eisert noted that he agrees with the sales comps provided by the County. Motion passed with a vote of 4:0.**

**CASE #50425 – JONES,ROBERT (MORRILL,PETER J)**  
**TMK 7-8-021-057-0000**

The appellant was not present for the appeal hearing. Present for the County was Real Property Tax Assistant Administrator, Keita Jo.

The subject parcel is located within the Keauhou Estates subdivision. It is vacant land that is zoned 1C and in the Residential tax class with a land area of 20,340 sf.

The assessed land value is under appeal.

The County presented their case and recommended sustaining the assessed land value of \$682,000 based on the five relevant land sales that sold in 2022 and 2023. A call for questions was made.

**Mr. Tokuuke motioned to sustain the County’s assessed land value of \$682,000. Seconded by Mr. Eisert. A call for discussion was made. Mr. Tokuuke noted that the assessed value of the property does not exceed by more than 20% the ratio of assessment to market value. Mr. Eisert also noted there is a lack of supporting documents provided by the appellant and that in accordance with the Hawaii County Code 19-97(d) the Board shall base its decisions on the evidence before it.**

The County presented to the Board the following case(s) that have been removed from the record due to the appellants’ request to withdraw or signed settlement agreement:

TAX MAP KEY	CASE NO.	APPELLANT
780040290000	50341	GUTHRIE,JUDITH BROWN

**CASE #50577, #50579 – CLAPP,EUGENE (ONOU LI FARMS LLC)**  
**TMK 7-7-010-082-0000, 7-7-010-026-0000**

The appellant, Eugene Clapp, was present for the appeal hearing via telephone. Present for the County was appraiser Matthew Radmilovic.

The subject parcel (#7-7-010-082-0000) is located near 77-6520 Alii Drive on the oceanfront side of Alii Drive. It is zoned 1A and in the Residential tax class with a land area of 8,691 sf and a 1,764 sf dwelling. The dwelling was built in 1961 and consists of 2 bedrooms, 2 bathrooms and is classes a 4. The assessed land value is under appeal.

The subject parcel (#7-7-010-026-0000) is located near 77-6520 Alii Drive on the oceanfront side of Alii Drive. It is zoned 1A and in the Residential tax class with a land area of 19,514 sf and two dwellings. Building one is 2,324 sf in good condition and consists of 3 bedrooms, 3 bathrooms, was built in 1960 and is classed a 5. Building two is 844 sf in good condition and consists of 2 bedrooms, 2 bathrooms, was built in 1960 and is classed a 5.

There appears to be no dispute to valuation on this parcel.

The County presented their case and recommended sustaining the assessed values for each parcel; TMK 7-7-010-082-0000 (Case #50577) land value of \$1,486,900. TMK 7-7-010-026-0000 (Case #50579) total taxable value of \$3,036,300. A call for questions was made.

**Mr. Davis motioned to sustain the assessed values on both parcels; TMK 7-7-010-082-0000 (Case #50577) land value of \$1,486,900. TMK 7-7-010-026-0000 (Case #50579) total taxable value of \$3,036,300. Seconded by Mr. Eisert. A call for discussion was made. Mr. Eisert noted that there is a lack of evidence on grounds of appeal that the assessed value of the property exceeds by more than 20% the ratio of assessment to market value. Motion passed with a vote of 4:0.**

#### **ANNOUNCEMENTS**

The next meeting will be held on Tuesday, October 8, 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 motioned to adjourn the meeting. Seconded by Mr. Tokouke. A call for discussion was made. Motion passed with a vote of 4:0.** The meeting was adjourned at 10:02 a.m.

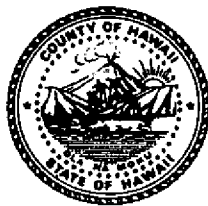
Respectfully Submitted,



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  
Appraisers (808) 961-8354 • Clerical (808) 961-8201 • Collections (808) 961-8282  
West Hawai'i Civic Center • 74-5044 Ane Keohokalole Hwy. • Bldg D, 2nd Flr. • Kailua Kona, Hawai'i 96740  
Fax (808) 327-3538 • Appraisers (808) 323-4881 • Clerical (808) 323-4880

#### REQUEST TO SETTLE TY2024 APPEAL

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

Tax Map Key: **780040290000**

Case No: **50341**

The undersigned voluntarily agrees with the settlement amounts as follows:

Classification:		AGRICULTURAL
Assessed Land:	\$	620,000
Assessed Building:	\$	249,400
Exemption:	\$	0
Net Taxable:	\$	869,400

Aug 28, 2024  
Date

Owner Signature

Judith Brown Guthrie  
Print Name

7/17/24  
Date

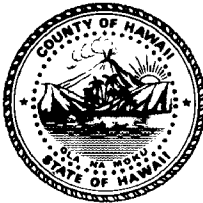
Dionne Costa  
Appraisal Supervisor

6/18/24  
Date

Keita Jo / Lisa Miura  
Asst. Administrator/Administrator

Mitchell D. Roth  
Mayor

Deanna S. Sako  
Managing Director



Diane Nakagawa  
Finance Director

Aaron K. H. Brown  
Deputy Director

## County of Hawai‘i

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Fax (808) 327-3538 • Appraisers (808) 323-4881 • Clerical (808) 323-4880

May 02, 2024

GUTHRIE, JUDITH BROWN

[REDACTED]  
[REDACTED]

TMK: 780040290000  
Case No.: 50341

Dear GUTHRIE, JUDITH BROWN:

Thank you for submitting an appeal on the above referenced parcel.

A site inspection was conducted as well as a review of relevant market data. Our data indicates the site inspection revealed termite damage and/or other condition issues that decrease the dwelling value.

Based on our findings, a settlement offer is attached. Please review the offer, if acceptable, sign and return the document to our office for processing. It is important to note that the amended assessment is only applicable in the year in which the appeal was filed. **Assessed values are subject to change annually.**

If you disagree with the settlement offer, please be prepared to present your case to the Board of Review at your scheduled hearing date. Written notification of hearing dates will be mailed to you thirty days prior to your hearing. If you have questions regarding your hearing date, please reach out to the Board Clerk Tyoany Tavares at 808-961-8764 or [Tyoany.Tavares@hawaiicounty.gov](mailto:Tyoany.Tavares@hawaiicounty.gov)

If you have any questions or concerns regarding the settlement offer, please feel free to contact me by email at [charlie.brown@hawaiicounty.gov](mailto:charlie.brown@hawaiicounty.gov) or by telephone at (808)323-4892.

Sincerely,

*Charlie Brown*  
*Real Property Tax Appraiser V*