

TAX BOARD OF REVIEW
MEETING MINUTES
COMPLAINT HEARING
Tuesday, October 8, 2024
Aupuni Center Conference Room
101 Pauahi Street. Hilo, Hawaii 96720

CALL TO ORDER

Chairperson Michael Okumoto called the meeting to order at 9:00 a.m.

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

STATEMENTS FROM THE PUBLIC

There were no statements from the public.

APPROVAL OF MINUTES

The Board was presented with the meeting minutes of September 3, 2024 and September 4, 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 with a vote of 3:0.

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 #50470 – CANNING, DAVID MARTIN JR
TMK 1-1-007-056-0000

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

The subject parcel is located at 11-3818 3rd street in the Maunaloa Estates in Volcano. It is zoned 1D and in the Residential tax class with a land area of 20,000 sf and a 2,720 sf dwelling. The dwelling was built in 2011 and consists of 3 bedrooms and 3 bathrooms.

The assessed land and building values are under appeal.

The County presented their case and recommended sustaining both the assessed land and building values. No rebuttals were made.

Mr. Eisert motioned to sustain the County’s recommended land value of \$53,000 and building value of \$611,400 for a total value of \$664,400. Seconded by Mr. Tokuuke. A call for discussion was made. Mr. Eisert noted that there is a lack of evidence on the grounds of appeal where the assessed value of the property exceeds by more than 20 percent the ratio of assessment to market value. Motion passed with a vote of 3:0.

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
220600590000	50549	PIVOTAL TAX SOLUTIONS

CASE #50548 – PIVOTAL TAX SOLUTIONS
TMK 2-2-060-058-0000

The representative, Hannah Eveleth, was present for the appeal hearing via telephone. Present for the County was appraisal supervisor Dionne Costa.

The subject parcel is located at 109 Holomua Street in the old industrial area of Hilo. It is zoned 4M and in the Industrial tax class with a land area of 20,250 sf and a 9,750 sf industrial warehouse, built in 1971.

The assessed land and building values are under appeal.

The appellant presented their case via telephone. The County presented their case and recommended sustaining both the land and building values. Rebuttals were made by both the appellants’ representative and the County.

Mr. Eisert motioned to sustain the County’s recommended land value of \$366,900 and building value of \$680,200 for a total value of \$1,047,100. Seconded by Mr. Tokuuke. A call for discussion was made. Mr. Eisert noted that the County was able to provide evidence showing the difference in assessment to adjacent parcel and that there was a lack of evidence and comparables provided by the appellant in regards to grounds of appeal. Motion passed with a vote of 3:0.

COMPLAINT HEARING

Complaints Received:

a. TMK 7-2-027-013-0000 | Gross,Jenard/Gail Trst

At this time the Board took the time to review Complaint A - TMK 7-2-027-013-0000 Jenard/Gail Gross Trst, who was not present for the hearing. A call for questions was made. Seeing none, Chairperson Okumoto called to entertain a motion.

Mr. Tokuke motioned to accept the Taxpayers Complaint for TMK 7-2-027-013-0000 for the record. Seconded by Mr. Eisert. A call for discussion was made. Motion passed with a vote of 3:0.

Recess: 9:51 am

Reconvened: 10:00 am

ANNUAL REPORT

The Board members reviewed the 2023 Annual Report to the Mayor's Office and County Council, noted some amendments and worked on a draft of the 2024 Annual Report.

ANNOUNCEMENT

There were no announcements.

ADJOURNMENT

Mr. Eisert motioned to adjourn the meeting. Seconded by Mr. Tokuke. A call for discussion was made. Motion passed by a vote of 3:0. The meeting adjourned at 10:36 am.

Respectfully Submitted,



Tyoany Tavares
RPT Appeals Board Clerk