



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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Fourth District, Los Angeles
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Controller, Sacramento

BURTON W. OLIVER
Executive Director

August 21, 1995

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RE: Invalid assessment appeal

Dear

In your letter of June 26, 1995 you related the factual circumstances whereupon the Los Angeles County Assessment Appeals Board denied your application for reduction of assessment on the ground that it was invalidly filed. You requested our view of the decision.

On May 24, 1993 your client acquired the property in question for a purchase price of \$12,500,000. The assessment of this parcel on the 1993 county roll was \$36,596,464. On July 31, 1993 you filed the assessment appeal on this property.

The appeal was heard by the local board on May 15, 1995. The assessor argued that you could not file a valid application until the assessor had reappraised the property pursuant to the change of ownership and issued assessment change notices to the taxpayer. The board heard argument, deliberated in private, then returned and announced:

... the board concluded that the taxpayer must wait for the supplemental assessment notice before he can file a valid appeal.

On that basis your application was denied by the board.

Our research has not uncovered any statutory basis for the board's decision and there is nothing in the Property Tax Rules that so provides. I have spoken with the legal advisor for the Los Angeles County Assessment Appeals Board and was informed that advice had not been sought on this question and that the decision of your board was specific and not a matter of general policy.

Mr.

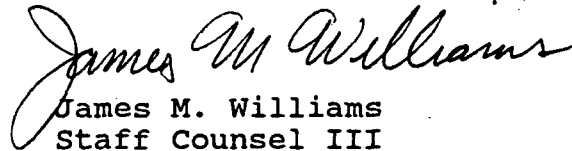
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August 21, 1995

For fiscal year 1993 the assessor enrolled a value almost three times your client's purchase price. The copy of your application for reduction of assessment enclosed with your letter appears to be properly completed. Under Revenue and Taxation Code, Section 1604 the county board was required to equalize the assessment of your property. When the board heard your application your client had already paid taxes for two years on the alleged over-assessment. In our view the assessor should have been prepared to defend the assessment that was on the roll or take an alternative course of action pursuant to statute. The fact that the assessor had not completed a reappraisal is not grounds for deciding that your application was not validly filed.

Our intention is to provide timely, courteous and helpful responses to inquiries such as yours. Suggestions that help us to accomplish this goal are appreciated.

Very truly yours,


James M. Williams
Staff Counsel III

JMW:jd
precednt/equalizn/95007.jmw

cc: ---

Mr. John Hagerty, MIC:63
Mr. Richard Johnson, MIC:64
Ms. Jennifer Willis, MIC:70