

## Office of the Assessor

County of Santa Clara  
Real Property Division

REC'D SEP 18 2017



County Government Center, East Wing  
70 West Hedding Street, 5<sup>th</sup> Floor  
San Jose, CA 95110-1771  
(408) 299-5500 www.scc-assessor.org

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Lawrence E. Stone, Assessor

September 15, 2017

PROTAX LLC  
C/O MICHAEL D MIDDLETON  
13715 POWAY RD STE B  
POWAY CA 92064

Re:  
Situs: Los Altos, CA 94022-1345

Dear Applicant:

This office is in receipt of your applications for review of the base year and January 1, 2016 lien date valuations of the above-referenced property. In earlier letters, the Assessor requested specific information relating to the above-referenced property. The Assessor is legally entitled to receive this information from you pursuant to the provisions of the California Revenue and Taxation Code, including Section 441(d). To date, you have failed to respond to the Assessor's request.

You either have been or will be notified by the Clerk of the Assessment Appeals Board about a hearing of your assessment appeal. **Due to your failure to provide the requested information, the Assessor will object to your having an evidentiary hearing before the Appeals Board.** Once again, the Assessor's requests that you provide the requisite information, with respect to newly completed construction and lien date valuations, which are being amended from the original requests as follows:

1. Name, address and phone number of the general contractor, or project manager.
2. A description of the scope of the construction, including the details of construction project, and copy of the construction contract/ subcontract(s).
3. Copy of work letter(s) describing the landlord and tenant responsibilities for the construction.
4. Pro forma analysis and/or appraisal completed for the construction undertaking, outlining considerations of the planned costs and viability/profitability of the construction project.
5. Revised itemized breakdown of the costs of construction, including hard costs, soft costs, and indirect development costs. Please include all costs attributable to the project such as labor, construction insurance, financing, management, legal, accounting, inspections, planning and entitlement costs, city fees, anticipated contractor's profit and entrepreneurial incentives, marketing/advertising costs, and leasing commissions, etc.
6. All photographs of the property, before and during construction, in your possession
7. Copies of all lease agreements, including all addenda, modifications, extensions; include all ground leases if applicable. Provide Name, address and phone number of real estate broker involved in the leasing of any vacant space.
8. A copy of the property's income and expense statements for calendar year(s) 2015 & 2016.
9. Copies of the documents for any loans taken for the construction.

10. Any recent appraisal done for the property and any other information that you feel is relevant for a proper determination of value
11. Comparable sales, income pro forma, cost approach, or any other information that was used to establish your opinion of value.
12. In order to determine a fair assessment of the property, it will be necessary to physically inspect the interior and exterior of the property; we are requesting access to inspect the property at least 30 days prior to hearing date.

Unless you provide the requested information above by October 9, 2017, the Assessor will request, at the time of hearing, that no evidence be taken on the issue of the property's value, and that the Board order you to provide such information, well in advance of a later hearing date. If you fail to appear at any scheduled hearing before the Appeals Board, without making appropriate arrangements beforehand, the Assessor will request that your appeal be denied for lack of appearance

[REDACTED]  
Thank you for your cooperation.

Sincerely,

[REDACTED]  
Senior Appraiser  
Assessor's Office, Real Property Division

*File: 441(d) Second Request (Custom)*

**Subject:** FW: (REDACTED), Appeal (REDACTED)

**From:** [REDACTED]

**Sent:** Monday, September 25, 2017 3:21 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Subject:** RE: APN (REDACTED), Appeal (REDACTED)

Dear Applicant,

Thank you for the response (e-email from [REDACTED] below) to the Assessor's second letter, dated September 15, 2017, requesting information with regards to the appeals referenced above. Please note that since all the items requested in the letter have not been addressed, the information received is still incomplete, and the appeal remains non-compliant with respect to the Assessor's request for information made under California R&T Code section 441(d).

The Assessor is legally entitled to receive this information from you pursuant to the provisions of the California Revenue and Taxation Code, including Section 441(d). To date, you have failed to comply with the Assessor's request. You either have been or will be notified by the Clerk of the Assessment Appeals Board about a hearing of your assessment appeal. **Due to your failure to provide the requested information, the Assessor will object to your having an evidentiary hearing before the Appeals Board.**

Unless you provide the requested information in a timely manner, as outlined in the letter, the Assessor will request, at the time of hearing, **that no evidence be taken on the issue of the property's value, and that the Board order you to provide such information**, well in advance of a later hearing date. If you fail to appear at any scheduled hearing before the Appeals Board, without making appropriate arrangements beforehand, the Assessor will request that your appeal be denied for lack of appearance

Please feel free to contact me if you have any questions. My contact information is provided in the signature block below. Thank you for your cooperation.

Best Regards.

[REDACTED]  
*Senior Appraiser*

Office of the Assessor, Lawrence E. Stone  
5th Floor, East Wing, County of Santa Clara  
70 W. Hedding St. San Jose, CA 95110-1771  
Phone: (408) 299-5330  
Fax: (408) 299-3015; Web: [www.sccassessor.org](http://www.sccassessor.org)

**From:** [REDACTED]

**Sent:** Tuesday, September 19, 2017 10:10 AM

**To:** [REDACTED]

**Subject:** APN (REDACTED), Appeal (REDACTED)

Dear [REDACTED]

Per your request for information, attached please find documents for the above noted property. Dan Wiedenhoff is the Protax LLC appraiser working on this case for your review. [danw@protaxllc.com](mailto:danw@protaxllc.com)

Please confirm that you received the attached information.

Thank you,



**13715 Poway Road, Suite B  
Poway, CA 92064**

**Phone: (858) 679-7221**

**Fax: (858) 679-1563**

**PROTAX**  
LLC

**[www.protaxllc.com](http://www.protaxllc.com)**