



**Sacramento County**  
**Office of the Assessor**  
Christina Wynn, Assessor  
Jarret Stedifor, Assistant Assessor

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November 30, 2018

Mr. David Yeung, Chief  
Board of Equalization  
450 N Street  
Sacramento, CA 94279

**RE: ASSESSMENT APPEALS PROCESS RESPONSE**

Sacramento County utilizes the approach in an appeal hearing where obtained data is independently confirmed by alternate sources, such as a broker or broker websites, Comps Inc., Multiple Listing Service, or other data services or published sources. Identifying property information such as APN, situs address, and tenant name, can be included. Without independent verification, site specific information must be omitted. In such instances, we use a general location or submarket such as Rancho Cordova or Folsom instead of something site specific. See the attached appeal spreadsheet used with more standardized properties. Each different aspect of the appeal valuation has its own category of data used. Items like NOI and rentable area can also be stated as ranges instead of exact numbers. This allows both sides to maintain confidentiality while also allowing meaningful cross- examination.

The more specialized the property, the fewer identifying characteristics should be used to insure confidentiality. A very unique property could have a range of information to describe the property instead of exact information. For example, a 500 room hotel comparable might be stated as a 400-600 room hotel, along with the price per room, while leaving out the total sales price. The size of any range should correspond with the data from your particular market. A standard strip retail building in the same community could have the submarket identified along with more detailed description while still maintaining confidentiality.

Please feel free to contact me if you have any questions about our process here in Sacramento.

Respectfully,

Jarret Stedifor  
Assistant Assessor  
916-876-6850  
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AAB #

# Sacramento County Office of the Assessor

## Land Comparables

#	Parcel Number	Address	Sale Price	Sale Date	Zoning
1					
2					
3					
4					
5					
6					

## Market Comparables

#	Parcel Number	Situs Address	Sale Price	Sale Date	Zoning
1					
2					
3					
4					
5					
6					

## Overall Capitalization Rate Comparables - Direct Capitalization

#	City/Sub Market	Description	Rentable Area	Date	NOI	OAR
1						
2						
3						
4						
5						
6						

## Rent Comparables

#	City/Sub Market	Description	Period	Lease Type	Rentable Area	Monthly Rent/SF
1						
2						
3						
4						
5						
6						

## Cost Approach -Replacement Cost

Date of Construction:	
Construction Type:	
Improvement Replacement Cost New:	
Depreciation:	
Net Improvement Value (RCNLD):	\$0