



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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1-916-274-3270 • FAX 1-916-285-0132
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BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

February 18, 2020

TO COUNTY ASSESSORS:

No. 2020/009

REPORT ON 2019 STATE-ASSESSED PROPERTY APPEALS

The enclosed report shows the impact of the State Board of Equalization's (Board) action on state-assessed property appeals during 2019. This report complies with the periodic report requirement of Revenue and Taxation Code section 744, and lists those assessees whose original Board-adopted value was revised upon appeal, the revised amount, and the counties impacted. It also includes those assessees whose original Board-adopted value was not adjusted on appeal.

If you have any questions about the report or would like to discuss any of these decisions in more detail, please telephone the State-Assessed Properties Division at 1-916-274-3270.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

DY:jm
Enclosures

2019 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 1 Alameda	County 2 Alpine	County 3 Amador	County 4 Butte	County 5 Calaveras
1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00					
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00	X				
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00					
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00					
5	SAU19-001	0824	St. Paul & Pacific Railroad, LLC	\$1,958,000.00	\$241,000.00					
6	SAU19-010	1157	Marsh Landing, LLC	\$456,000,000.00	\$446,100,000.00					
7	SAU19-016	2784	Greatcall, Inc.	\$19,910,000.00	\$18,100,000.00					
8	SAU19-007	8113	GoDaddy.com	\$7,502,000.00	\$6,820,000.00					
9	SAU19-003	8143	GTT Americas, LLC	\$6,230,000.00	\$6,230,000.00	X				

¹ Value includes penalty where applicable
 EAU = Escaped Assessment Unitary
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 SAU = State Assessment Unitary

2019 State-Assessed Property Appeals Report

Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 6 Colusa	County 7 ContraCosta	County 8 DelNorte	County 9 ElDorado	County 10 Fresno
1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00		X			
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00		X			X
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00					
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00					
5	SAU19-001	0824	St. Paul & Pacific Railroad, LLC	\$1,958,000.00	\$241,000.00					
6	SAU19-010	1157	Marsh Landing, LLC	\$456,000,000.00	\$446,100,000.00		X			
7	SAU19-016	2784	Greatcall, Inc.	\$19,910,000.00	\$18,100,000.00					
8	SAU19-007	8113	GoDaddy.com	\$7,502,000.00	\$6,820,000.00					
9	SAU19-003	8143	GTT Americas, LLC	\$6,230,000.00	\$6,230,000.00					

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 11 Glenn	County 12 Humboldt	County 13 Imperial	County 14 Inyo	County 15 Kern
1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00					
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00		X	X	X	X
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00					X
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00					
5	SAU19-001	0824	St. Paul & Pacific Railroad, LLC	\$1,958,000.00	\$241,000.00					
6	SAU19-010	1157	Marsh Landing, LLC	\$456,000,000.00	\$446,100,000.00					
7	SAU19-016	2784	Greatcall, Inc.	\$19,910,000.00	\$18,100,000.00					
8	SAU19-007	8113	GoDaddy.com	\$7,502,000.00	\$6,820,000.00					
9	SAU19-003	8143	GTT Americas, LLC	\$6,230,000.00	\$6,230,000.00					

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 16 Kings	County 17 Lake	County 18 Lassen	County 19 LosAngeles	County 20 Madera
1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00					
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00	X			X	X
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00				X	
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00					
5	SAU19-001	0824	St. Paul & Pacific Railroad, LLC	\$1,958,000.00	\$241,000.00					
6	SAU19-010	1157	Marsh Landing, LLC	\$456,000,000.00	\$446,100,000.00					
7	SAU19-016	2784	Greatcall, Inc.	\$19,910,000.00	\$18,100,000.00					
8	SAU19-007	8113	GoDaddy.com	\$7,502,000.00	\$6,820,000.00				X	
9	SAU19-003	8143	GTT Americas, LLC	\$6,230,000.00	\$6,230,000.00				X	

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 21 Marin	County 22 Mariposa	County 23 Mendocino	County 24 Merced	County 25 Modoc
1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00	X				
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00	X		X	X	X
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00					
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00					
5	SAU19-001	0824	St. Paul & Pacific Railroad, LLC	\$1,958,000.00	\$241,000.00					
6	SAU19-010	1157	Marsh Landing, LLC	\$456,000,000.00	\$446,100,000.00					
7	SAU19-016	2784	Greatcall, Inc.	\$19,910,000.00	\$18,100,000.00					
8	SAU19-007	8113	GoDaddy.com	\$7,502,000.00	\$6,820,000.00					
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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 26 Mono	County 27 Monterey	County 28 Napa	County 29 Nevada	County 30 Orange
1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00					
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00	X	X			X
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00					
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00					
5	SAU19-001	0824	St. Paul & Pacific Railroad, LLC	\$1,958,000.00	\$241,000.00		X			
6	SAU19-010	1157	Marsh Landing, LLC	\$456,000,000.00	\$446,100,000.00					
7	SAU19-016	2784	Greatcall, Inc.	\$19,910,000.00	\$18,100,000.00					
8	SAU19-007	8113	GoDaddy.com	\$7,502,000.00	\$6,820,000.00					
9	SAU19-003	8143	GTT Americas, LLC	\$6,230,000.00	\$6,230,000.00					X

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 31 Placer	County 32 Plumas	County 33 Riverside	County 34 Sacramento	County 35 SanBenito
1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00					
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00	X		X	X	X
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00					
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00					
5	SAU19-001	0824	St. Paul & Pacific Railroad, LLC	\$1,958,000.00	\$241,000.00					
6	SAU19-010	1157	Marsh Landing, LLC	\$456,000,000.00	\$446,100,000.00					
7	SAU19-016	2784	Greatcall, Inc.	\$19,910,000.00	\$18,100,000.00					
8	SAU19-007	8113	GoDaddy.com	\$7,502,000.00	\$6,820,000.00					
9	SAU19-003	8143	GTT Americas, LLC	\$6,230,000.00	\$6,230,000.00			X	X	

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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 36 SanBernardino	County 37 SanDiego	County 38 SanFrancisco	County 39 SanJoaquin	County 40 SanLuisObispo
1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00			X		
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00	X	X		X	X
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00					X
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00	X				
5	SAU19-001	0824	St. Paul & Pacific Railroad, LLC	\$1,958,000.00	\$241,000.00					
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7	SAU19-016	2784	Greatcall, Inc.	\$19,910,000.00	\$18,100,000.00		X			
8	SAU19-007	8113	GoDaddy.com	\$7,502,000.00	\$6,820,000.00		X	X		
9	SAU19-003	8143	GTT Americas, LLC	\$6,230,000.00	\$6,230,000.00	X	X	X		

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1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00					
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00		X	X	X	
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00		X			
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00					
5	SAU19-001	0824	St. Paul & Pacific Railroad, LLC	\$1,958,000.00	\$241,000.00				X	
6	SAU19-010	1157	Marsh Landing, LLC	\$456,000,000.00	\$446,100,000.00					
7	SAU19-016	2784	Greatcall, Inc.	\$19,910,000.00	\$18,100,000.00					
8	SAU19-007	8113	GoDaddy.com	\$7,502,000.00	\$6,820,000.00			X		
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1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00			X		
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00				X	
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00					
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Item No.	Appeal No.	SBE No.	Company Name	Original Board-Adopted Value ¹	Board-Adopted Value ¹ After Appeal	County 51 Sutter	County 52 Tehama	County 53 Trinity	County 54 Tulare	County 55 Tuolumne
1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00					
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00	X		X	X	
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00					
4	SAU19-015	0503	GATX Corporation	\$7,588,494.00	\$7,379,787.00					
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1	SAU19-013	0119	Trans Bay Cable LLC	\$477,200,000.00	\$436,500,000.00			
2	SAU19-009	0201	Frontier California, Inc.	\$2,270,200,000.00	\$2,232,900,000.00	X	X	
3	SAU19-004	0486	Pacific Pipeline System, LLC	\$71,200,000.00	\$38,600,000.00	X		
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