



Contra
Costa
County

To: Board of Supervisors
From: Monica Nino, County Administrator
Date: January 11, 2022

Subject: Denial claim filed by Chung Jin Park for refund of property taxes

RECOMMENDATION(S):

DENY the claim for refund filed by Chung Jin Park for 2018/19, 2019/20, 2020/21, and 2021/22.

FISCAL IMPACT:

No fiscal impact.

BACKGROUND:

On February 9, 2017, Chung Jin Park acquired an undeveloped, four-acre parcel of real property located in Lafayette, Assessor's Parcel No. 248-120-010-9, for \$150,000. As the purchase was made at arm's length after the property was listed on the open market, the Assessor recorded the purchase price as the fair market value of the property as of the date of purchase.

Each year thereafter, Mr. Park paid ad valorem property taxes on the property based on that fair market value beginning with tax year 2018/19.

On October 28, 2021, Mr. Park submitted to the Board of Supervisors a claim based on his

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD
COMMITTEE

Action of Board On: **01/11/2022** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Diane Burgis, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: January 11, 2022

Monica Nino, County Administrator and Clerk of the Board of Supervisors

By: Antonia Welty, Deputy

Contact: Denise Lucido (925)
313-7545

contention that the property taxes were excessive for 2018 to present because his property was over-assessed. Mr. Park did not submit a claim for refund to the Assessment Appeals Board, and Mr. Park did not appeal the

BACKGROUND: (CONT'D)

base year value or provide any documentation to support his contention that the value placed on the roll exceeds the fair market value for the property.

The Assessment Appeals Board is the proper venue for equalization matters. (Cal. Const. art. XIII, § 16; Rev. & Tax. Code, § 1620; Contra Costa County Ord. Code §§ 26-10.202, § 26-10.402.) Persons seeking a property tax refund on the basis of a contention that their property was assessed above its fair market value must submit “a verified, written application” to the Assessment Appeals Board “showing the facts claimed to require the reduction and the applicant’s opinion of the full value of the property.” (Rev. & Tax. Code, § 1603, subd. (a); see also id., § 1607 [applicant must attend hearing and answer Board’s questions].) Further, a refund will not issue in such circumstances unless the Assessment Appeals Board lowers the property’s assessed value.

The claim was also processed as a claim under the Government Claims Act. On December 7, 2021, the claim was denied under that Act.

CONSEQUENCE OF NEGATIVE ACTION:

Failure to take the recommended action would result in the interest continuing to accrue on a potential court-ordered refund of property taxes.