



**Contra
Costa
County**

To: Board of Supervisors
From: Thomas L. Geiger, Chief Assistant County Counsel
Date: February 7, 2023

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

RECOMMENDATION(S):

DENY the claim for refund of property taxes filed by Chung Jin Park for fiscal years 2017/18 through 2022/23.

FISCAL IMPACT:

No fiscal impact.

BACKGROUND:

On January 3, 2023, Claimant Chung Jin Park filed a claim with the Clerk of the Board seeking a refund of property taxes paid from 2018 to the present in the amount of \$12,217.02. The claim appears to relate to a property that Claimant purchased in February 2017 in Lafayette, Assessor's Parcel No. 248-120-010-9 (the "Property").

Claimant maintains that his property has been overvalued by the Assessor's Office because the Property cannot be built on or otherwise put to use due to the steep terrain and a scenic easement on the property. He further states that he has annual costs related "to mow[ing] dry weeds to prevent fires."

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD
COMMITTEE

Action of Board On: **02/07/2023** ☒ 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
Ken Carlson, 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: February 7, 2023

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

Contact: Rebecca Hooley, Assistant County Counsel, (925) 655-2200

By: Stacey M. Boyd, Deputy

To receive a property tax refund based on a challenge to the assessed value of a property, a taxpayer must first seek to have the property value equalized before the Assessment Appeals Board. If the Assessment Appeals Board lowers the assessed value of a property, the taxpayer may then seek a refund of property taxes paid. (See

BACKGROUND: (CONT'D)

Steinhart v. County of Los Angeles (2010) 47 Cal.4th 1298, 1308.) Claimant has not received a reduced assessed value for the years at issue from the Assessment Appeals Board. Additionally, to the extent that Claimant seeks a property tax refund of payments that he made before January 3, 2019, the claim is untimely. (Rev. & Tax. Code, § 5097(a).) For these reasons, there is no basis to grant Claimant's claim for a tax refund.

The claim has also been processed as a claim under the Government Claims Act. The claim was denied under the Government Claims Act on January 3, 2023.

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.

ATTACHMENTS

Claim of Chung Jin Park (Redacted)