



**REAL PROPERTY TAX  
BOARD OF REVIEW**

4<sup>th</sup> Floor Conference Room  
Maui County Building  
200 High Street  
Wailuku, HI 96793  
August 18, 2010  
9:00 AM

**AGENDA**

**BOARD MEMBERS**

Dean Frampton, Chair  
Joshua Lindsey, Vice Chair  
Susanna Soto  
Matthew Driggers  
Patrice Matsumoto

**REAL PROPERTY TAX  
OFFICERS**

Scott Teruya –  
Real Property Tax Division  
Administrator

AGENDA ITEMS ARE SUBJECT TO CANCELLATION. For a confirmation of the meeting date and time, please contact the Real Property Tax Division at 808-270-7297, 1-800-272-0117 (toll-free from Molokai), 1-800-272-0125 (toll-free from Lanai), and 808-270-7884 (fax).

ORAL OR WRITTEN TESTIMONY on any agenda item will be accepted prior to the discussion of each agenda item. If written testimony is submitted at the meeting, 8 copies are requested.

INDIVIDUALS WHO INTEND TO ATTEND THE MEETING AND WHO HAVE DISABILITIES REQUIRING SPECIAL ASSISTANCE should call the Real Property Tax Division at least 5 working days in advance.

DOCUMENTS ON FILE WITH THE COMMISSION, which may include correspondence relating to the agenda items below, may be inspected prior to the meeting date. Photocopies may be ordered, subject to charges imposed by law (Maui County Code, Sec. 2.64.010). Please contact the Real Property Tax Division to make arrangements for inspection or photocopying of documents.

**I. Call to Order**

**II. New Business**

**A. Actions on Real Property Tax Appeals**

**Real Property Appraiser Scott Wells (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09005817	2-4-012-049-0000	Wei Qi, LLC

**Real Property Appraiser Sandra Kuniyoshi (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09004486	2-2-026-047-0000	Matthew A. Carlson
09003289	3-9-001-056-0011	Mike/Kerrin Medrano
09004971	3-9-001-160-0000	Duffy Herman
09003554	3-9-001-162-0000	Kenranes, LTD
09003459	3-9-002-106-0000	Savin Ilin Trust

**Real Property Appraiser Sandra Kuniyoshi (2009 Appeals cont'd)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003453	3-9-002-107-0000	Savin Ilin Trust
09005833	3-9-003-001-0020	Allan R. Tashjian
09003502	3-9-003-001-0035	Paul Harold Lawrence
09004148	3-9-004-004-0081	Norman/Barbara Savage
09002848	3-9-004-004-0199	Paul Stassinis
09003482	3-9-004-004-0296	John M. Stevens
09003553	3-9-004-004-0300	Roger Light
09005024	3-9-004-004-0322	Brian Langemeier
09002760	3-9-004-004-0326	Daniel L. Barthel
09002759	3-9-004-004-0367	Ernest/Dorthea Hoagland
09002815	3-9-004-004-0368	George/Laurel Stanford
09002686	3-9-004-004-0369	Thomas Scarberry
09002753	3-9-004-004-0386	Steven R. Miller
09004518	3-9-004-004-0424	Amy C. Tam, Trustee
09005018	3-9-004-005-0026	Nicholas Popovici
09005878	3-9-004-005-0211	Nicholas Popovici
09002743	3-9-004-005-0127	Kim/Kee
09003551	3-9-004-005-0195	Mark/Rebecca Collins
09003364	3-9-004-005-0213	Anthony M. Razny
09003255	3-9-004-081-0067	Edean 2005 Trust
09002858	3-9-004-081-0088	John Toussaint
09002909	3-9-004-081-0096	Yacna/Zenthner
09003122	3-9-004-082-0024	Kasper/Bochinski
09003126	3-9-004-082-0039	Chi-Sheng Chiang
09002845	3-9-004-082-0048	Lynette M. Pendergast Trust
09005894	3-9-004-082-0070	Jon/Virginia Wadkins
09002696	3-9-004-097-0058	James Creasy
09006151	3-9-004-008-0008	Albert/Elspeth Sellar
09002731	3-9-004-098-0010	Thomas Croly
09003174	3-9-004-098-0012	Patricia E. Sanders
09003293	3-9-004-098-0014	Robert B. Petroski
09003119	3-9-004-098-0055	Roger/Carolyn Vares

**Real Property Appraiser Grant Nakama (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09002713	2-6-009-024-0003	Robert Hilbun
09003363	3-2-013-036-0002	John R. Salse
09003557	3-2-013-043-0000	Matthew, LLC
09004709	3-2-015-084-0000	Payl/Kelly Williamson
09002779	3-3-017-103-0000	Alvaro Sergio Coimbra
09002998	3-3-017-183-0000	Audrey J. Moniz
09003503	3-5-001-070-0035	Michael D. Thoenke
09002886	3-5-001-070-0052	Sueanna Lynn Black
09003635	3-5-001-070-0090	Donald J. Fabozzi II
09004112	3-3-001-016-0000	Kehalani Holdings
09004115	3-3-001-016-0000	Kehanani Holdings

**Real Property Appraiser Grant Nakama (2009 Appeals cont'd)**

<b>CASE NO.</b>	<b>TMK</b>	<b>APPELLANT</b>
09004106	3-3-001-105-0000	kehalani Holdings
09004099	3-5-001-075-0000	Kehalani Mauka
09003560	3-7-002-018-0296	Richard J. Salinas
09002873	3-7-002-018-0328	Kapiolani Lyman
09003514	3-7-002-018-0351	Crystal Schmitt
09004832	3-7-005-014-0000	Gulsons, LLC
09003644	3-7-007-008-0000	A&B Properties, Inc.
09004539	3-8-001-150-0000	Mark Sato
09003588	3-8-002-010-0000	Old Stable
09002659	3-8-002-063-0000	Martin/Paula Lenny
09002688	3-8-002-064-0000	David/Pia Spee
09002683	4-9-016-061-0000	William/Maura Korbin
09004962	4-9-017-020-0015	Andrew/Linnet Lees
09006155	4-9-020-002-0000	Francis/Yolanda Hagan
09003271	4-9-020-010-0000	Richard/Roxanne Robinson
09003064	4-9-021-002-0006	4B, LLC
09002903	4-9-002-004-0001	Diana M.L. Schochet
09002668	4-9-021-004-0002	Thomas/Barbara McIntyre
09003613	4-9-021-004-0018	Stuart Edward Thea
09002749	4-9-021-004-0019	Stuart/Kathleen Marlowe
09002722	4-9-022-002-0007	James R. Elliott
09003600	4-9-022-002-0010	James R. Wilharm
09003788	4-9-022-002-0011	Loyko Revocable Trust
09004078	4-9-022-003-0005	Chadwell/Browne
09002798	4-9-022-003-0010	James Xiavier Clemens
09006160	4-9-022-004-0003	Pamela M. Soderbeck
09003624	4-9-022-004-0004	William/Ann Hines
09002854	4-9-022-009-0000	Mumford Lanai, LLC
09002855	4-9-022-010-0000	Mumford Lanai, LLC
09003367	4-9-022-015-0005	Robert G. Todd, Jr.
09005767	4-9-022-015-0008	Timothy J. Ranzetta
09003461	4-9-023-015-0000	Michael Huffington
09003463	4-9-023-016-0000	Michaelk Huffington
09004927	4-9-006-031-0000	Castle & Cooke Resorts, LLC
09004929	4-9-006-034-0000	Castle & Cooke Resorts, LLC
09004931	4-9-006-042-0000	Castle & Cooke Resorts, LLC
09005001	4-9-006-043-0000	Castle & Cooke Resorts, LLC
09005008	4-9-006-054-0000	Castle & Cooke Resorts, LLC
09005013	4-9-006-064-0000	Castle & Cooke Resorts, LLC
09005032	4-9-011-001-0000	Castle & Cooke Resorts, LLC
09005020	4-9-011-001-0000	Castle & Cooke Resorts, LLC(Comm)
09005025	4-9-011-003-0000	Castle & Cooke Resorts, LLC(Hotel)
09005080	4-9-012-001-0000	Castle & Cooke Resorts, LLC
09005086	4-9-013-034-0000	Castle & Cooke Resorts, LLC
09005097	4-9-016-001-0000	Castle & Cooke Resorts, LLC
09005104	4-9-016-002-0000	Castle & Cooke Resorts, LLC

**Real Property Appraiser Grant Nakama (2009 Appeals cont'd)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09005112	4-9-016-006-0000	Castle & Cooke Resorts, LLC
09005119	4-9-016-008-0000	Castle & Cooke Resorts, LLC
09005129	4-9-016-009-0000	Castle & Cooke Resorts, LLC
09005146	4-9-016-010-0000	Castle & Cooke Resorts, LLC
09005164	4-9-016-011-0000	Castle & Cooke Resorts, LLC
09005177	4-9-016-012-0000	Castle & Cooke Resorts, LLC
09005187	4-9-016-003-0000	Castle & Cooke Resorts, LLC
09005200	4-9-016-033-0000	Castle & Cooke Resorts, LLC
09005212	4-9-016-035-0000	Castle & Cooke Resorts, LLC
09005224	4-9-016-036-0000	Castle & Cooke Resorts, LLC
09005382	4-9-016-042-0000	Castle & Cooke Resorts, LLC
09004383	4-9-016-044-0000	Castle & Cooke Resorts, LLC
09005387	4-9-016-046-0000	Castle & Cooke Resorts, LLC
09005400	4-9-016-101-0000	Castle & Cooke Resorts, LLC
09005439	4-9-016-103-0000	Castle & Cooke Resorts, LLC
09005492	4-9-016-126-0000	Castle & Cooke Resorts, LLC
09005463	4-9-016-127-0000	Castle & Cooke Resorts, LLC
09005495	4-9-018-002-0000	Castle & Cooke Resorts, LLC(Cons)
09005476	4-9-018-002-0000	Castle & Cooke Resorts, LLC(Improved)
09005505	4-9-018-003-0000	Castle & Cooke Resorts, LLC
09005527	4-9-022-012-0000	Castle & Cooke Resorts, LLC
09005537	4-9-023-002-0000	Castle & Cooke Resorts, LLC
09005540	4-9-023-003-0000	Castle & Cooke Resorts, LLC
09005551	4-9-023-018-0000	Castle & Cooke Resorts, LLC
09004927	4-9-006-031-0000	Castle & Cooke Resorts, LLC
09004927	4-9-006-031-0000	Castle & Cooke Resorts, LLC
09004927	4-9-006-031-0000	Castle & Cooke Resorts, LLC
09004927	4-9-006-031-0000	Castle & Cooke Resorts, LLC
09004927	4-9-006-031-0000	Castle & Cooke Resorts, LLC
09004927	4-9-006-031-0000	Castle & Cooke Resorts, LLC

**Real Property Appraiser Edward Pa'a (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
08001469	3-9-004-004-0368	George/Laurel Stanford
09002700	4-3-003-017-0011	David/Sharon Morales
09002704	4-3-003-017-0016	George R. Johnston
09002728	4-3-003-017-0017	Reinee/Mark Gotschalk
09003123	4-3-003-017-0020	J. R. Farley
09004483	4-3-003-017-0022	James L. Pelkey
09002735	4-3-003-017-0024	Richard O. Gode
09002966	4-3-003-017-0024	West Family Trust
09002846	4-3-003-017-0026	Arledge Family Trust
09002755	4-3-003-017-0028	David J. Venderley
09005903	4-3-016-006-0030	John R. Dunning
09005917	4-3-016-006-0079	John R. Dunning
09005026	4-5-001-036-0000	BRJ Lahainaluna, LLC

**Real Property Appraiser Edward Pa'a (2009 Appeals cont'd)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09004774	4-5-001-044-0000	Barbara J. Wiggins
09004497	4-5-004-032-0000	Ruth T. N. Griffith
07000775	4-5-003-009-0013	Stanley G. Dunn Trust

**Real Property Appraiser Lewis Dela Cruz (2009 Appeals)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
00902689	4-3-008-001-0007	Donald L. Barnett
09002687	4-3-008-001-0023	Donald L. Barnett
09004953	4-3-008-001-0031	Erickson Family Revoc Trust
09003070	4-3-008-004-0002	Susan Daniell
09002703	4-3-008-005-0021	Mark A. De Colibus
09006120	4-3-008-005-0025	James A. Tiemstra
09003214	4-3-008-005-0060	Patti J. J. Stevenson
09003192	4-3-008-065-0000	John Angel
09003190	4-3-008-067-0000	John Angel
09002813	4-3-009-005-0005	Richard/Diane Blackman
09003894	4-3-009-005-0035	Wayne/Monica Thomas
09004562	4-3-009-007-0000	Robert T. Shishido
09003250	4-3-010-004-0006	Nisbet Family Trust
09003247	4-3-010-004-0060	Nisbet Family Trust
09002874	4-3-010-004-0014	John/Donna Trevithick
09005776	4-3-010-004-0025	Arthur/Anita Froe
09003112	4-3-010-004-0029	George Pohoski
09003107	4-3-010-004-0035	George G. Alexander
09003204	4-3-010-004-0039	Clement Surprenant
09003097	4-3-010-004-0044	Clement Surprenant
09002861	4-3-010-004-0009	Paul S. Columbus
09002857	4-3-010-004-0040	Paul S. Columbus
09004840	4-3-010-004-0049	Norbert T. Wolszon
09003284	4-3-010-004-0051	Richard Svedeman
09002919	4-3-010-004-0054	Alfred Williams Trust
09003610	4-3-010-004-0055	Gary Skardina
09002870	4-3-010-004-0065	Muriel D. Schroeder, LLC
09002820	4-3-010-004-0067	Richard C. French
09002821	4-3-010-004-0094	Richard C. French
09005971	4-3-010-004-0074	Janet Hoch
09003621	4-3-010-004-0078	Robert/Margaret Jennings
09003185	4-3-010-004-0080	Merlic Family Trust
09002942	4-3-010-004-0099	James/Susan Keithahn
09003239	4-3-010-004-0100	Corner of Paradise, LLC
09003242	4-3-010-004-0101	Thomas J. Martinez
09003163	4-3-010-004-0105	Jeffrey J. Caputo
09002930	4-3-010-004-0115	Vijay/Koshu Madnani
09003670	4-3-010-004-0120	James Naze Estate
09003615	4-3-010-007-0016	Shirley F. McClure
09003246	4-3-010-007-0036	Warm Light, Inc.

**Real Property Appraiser Lewis Dela Cruz (2009 Appeals cont'd)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09006223	4-3-010-007-0069	Eddie Essy
09003055	4-3-010-007-0077	Kenneth Gavaza
09003377	4-3-010-007-0097	AOAO of Royal Kahana Resort
09003169	4-3-010-007-0116	S. Hotta Holdings
09003172	4-3-010-007-0137	S. Hotta Holdings
09002697	4-3-010-007-0196	Leigh/Shirley Jones.

**III. Status of Appeals**

Number of appeals active and pending by land class.

**IV. Status of Annual Report**

**V. Next Hearings:**

**September 1, 2010**  
**September 15, 2010**  
**October 6, 2010**  
**October 20, 2010**  
**November 3, 2010**  
**November 17, 2010**  
**December 1, 2010**  
**December 15, 2010**

**VII. Adjournment**