



**REAL PROPERTY TAX  
BOARD OF REVIEW**

County of Maui Service Center,  
at the Maui Mall  
70 E. Kaahumanu Ave., Suite A-18  
Kahului, HI 96732  
January 19, 2011  
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**

**Supervising Property Tax Clerk – Melvina Kanaha**

10007212      3-9-005-0091-0000      Alan J. Harris

**Real Property Appraiser Wes Yoshioka (2010 Appeals)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007368	3-8-007-132-0000	Maui Lani Golf (Conservation)
10007365	3-8-007-132-0000	Maui Lani Golf (Commercial)
10007366	3-8-007-133-0000	Maui Lani Golf (Conservation)

**Real Property Appraiser Edward Pa'a (2010 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007201	2-5-004-007-0000	Soul Space Ranch LLC
10007698	2-5-014-038-0000	Steven/Patty Sadler
10007396	2-6-009-008-0000	Valerie Lewis
10007180	2-6-010-012-0000	Norberta A. Rowe
10007280	2-6-012-036-0000	Lloyd Canton
10007666	3-8-002-100-0000	William I. Fleischer
10007133	3-8-078-002-0000	David K. Richardson
10007708	3-8-078-011-0000	Michael J. Perry
10007339	3-8-095-012-0000	Douglas/Leanna Miller
10007510	3-8-095-016-0000	Mark Volkmann

**Real Property Appraiser Grant Nakama (2010 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007177	2-1-007-095-0033	Betty Kay Anderson
10007284	3-9-005-008-0015	Betty Kay Anderson
10007557	3-8-004-004-0006	James/Faye Zamzow TR
10007439	3-8-014-004-0015	John Urbanowski
10007256	3-8-014-004-0032	Lyndon C. Ibele
10007387	3-8-014-004-0042	Gary/Evelyn Stewart
10007388	3-8-014-004-0043	Terrance/Joan Schulze
10007160	3-8-014-011-0034	Grant/Karen Adams
10007406	3-8-014-011-0049	Francis M. Lydon
10007428	3-8-014-011-0058	Tahoe Hawaiian, LTD
10007349	3-8-014-016-0016	Bonita/Michael Liebhold
10008504	3-8-014-016-0041	David/Erica Richardson
10007486	3-8-014-016-0043	Carrel Family 1992 Trust
10007888	3-9-001-075-0132	Gina Wheelwright
10007516	3-9-004-004-0134	Charles C. Neal
10007513	3-9-004-004-0363	Michelle S. Estling
10007084	3-9-004-005-0004	Edward H. Leone
10007092	3-9-004-082-0038	Edward H. Leone
10009267	3-9-004-005-0008	Consolidated Resorts
10009269	3-9-004-005-0015	Consolidated Resorts
10009272	3-9-004-005-0215	Consolidated Resorts
10009274	3-9-004-005-0217	Consolidated Resorts
10007112	3-9-004-023-0011	Gary Rand Trust
10007113	3-9-017-003-0047	Gary Rand Trust
10007156	3-9-004-081-0019	Richard L. Thomson
10007249	3-9-004-081-0088	John Toussaint
10007551	3-9-004-081-0094	Leonard H. Shapiro
10007086	3-9-005-008-0020	Grant E. Oepkes
10007243	3-9-018-003-0086	Justin Gilliland
10008906	3-9-020-001-0098	Helga C. Graham
10007110	3-9-020-003-0137	Edmund/Cheryl Clark
10007166	3-9-020-028-0001	Steven B. Dillaway

**Real Property Appraiser Kari Stockwell (2010 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007207	3-8-030-025-0000	Neil K. Hanzawa
10007271	3-8-032-054-0000	Kathleen Shimada
10007208	3-8-036-087-0000	Marvin Hanchett-Ching
10007066	3-8-083-015-0000	Timothy/Deborah McNulty
10007049	3-8-086-015-0000	Harvey/Winona Higashi
10007463	3-8-089-081-0000	Rodrigo R. Rabara

**Real Property Appraiser Lewis Dela Cruz (2010 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007301	3-1-007-025-0000	Christopher Lind Johnson
10007221	3-1-007-036-0000	Newman Family Trust
10007414	3-1-007-042-0000	Maui Trust
10007185	3-1-007-044-0000	Nestor Zambo
10007411	3-2-015-001-0000	Malani/Stewart
10007641	3-3-017-038-0000	Andrew/Carol DeForest
10008864	3-4-002-005-0000	Jamie E. Lee Trust
10007215	3-4-001-009-0000	David Kingdon
10007487	3-4-004-060-0000	E.A.H. Leong LTD
10007358	3-5-015-001-0000	Margaret P. Herbich
10007186	3-5-015-081-0000	Harold G. Davis
10007460	3-5-032-027-0000	Nunokawa/Lemn
10007462	3-5-032-029-0000	Nunokawa/Lemn
10007465	3-5-032-031-0000	Nunokawa/Lemn
10007494	3-5-032-034-0000	Waiolani Elua, Inc.
10007493	3-5-032-042-0000	Waiolani Elua, Inc.
10007492	3-5-032-050-0000	Waiolani Elua, Inc.
10007468	3-5-032-055-0000	Nunokawa/Lemn
10007470	3-5-032-069-0000	Nunokawa/Lemn
10007474	3-5-032-075-0000	Nunokawa/Lemn
10007472	3-5-032-076-0000	Nunokawa/Lemn
10007466	3-5-032-086-0000	Nunokawa/Lemn
10007490	3-5-032-089-0000	Waiolani Elua, Inc.
10007488	3-5-032-105-0000	Waiolani Elua, Inc.
10007219	3-5-033-008-0000	Allen/Edwards

**Real Property Appraiser Joshua Po'ouahi (2010 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007863	3-9-001-136-0023	Gina Wheelwright
10007900	3-9-009-021-0079	Gina Wheelwright
10007438	3-9-001-162-0000	Kenranes, LTD
10007295	3-9-005-012-0000	My Waii, LLC
10007559	3-9-017-068-0000	Kalama Heights Retirement
10007161	3-9-018-169-0000	Paul Engel
10007682	3-9-041-002-0094	John/Jackie Irwin
10008961	3-9-044-014-0000	Allen/Shirley Christiansen
10007448	3-9-049-021-0000	Doyle G. Betsill, Jr. Trust

**Real Property Appraiser Scott Wells (2010 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
10007646	2-4-021-060-0000	Frederick K. Shimote
10007205	2-4-023-055-0000	Michael L. McDonald
10007369	2-4-041-012-0000	Melissa Suarez
10007063	2-6-012-050-0014	Kenneth M. Yamamoto Trust
10007062	2-6-012-050-0024	Kenneth M. Yamamoto Trust
10007195	2-7-002-113-0000	Hilton Unemori
10007615	2-7-003-114-0000	Pacific Consulting Group, LLC
10007158	2-7-003-120-0000	Arlen/Emily Richman
10007159	2-7-008-005-0000	Arlen/Emily Richman
10007264	2-7-005-013-0000	Thomas J. Cochran
10007285	2-7-007-054-0000	William Kai Barger
10007051	2-7-007-067-0000	Kent D. Simon
10009021	2-7-012-049-0000	Itami/Hess
10007241	2-7-012-086-0000	D & S ventures, LLC
10007354	2-7-029-010-0000	Connie Albete
10007108	2-7-034-006-0000	Gwendolyn M. Irvine
10007345	2-7-035-003-0000	Refugio Gonzalez
10007385	2-8-002-128-0000	Michael J. Perry
10007407	2-8-002-156-0000	Commtract Resources, Inc.
10007209	2-8-003-008-0000	Real Property Mgmt Corp.
10007102	2-8-004-097-0000	Basil Millan
10007103	2-8-004-107-0000	Basil Millan
10007344	2-9-012-001-0000	Kaulana Pueo Cong. Church
10007346	2-9-012-002-0000	Kaulana Pueo Cong. Church
10007347	2-9-012-003-0000	kaulana Pueo Cong. Church
10007445	3-5-001-070-0035	Michael D. Thoemke

**Real Property Appraiser Wes Yoshioka (2010 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
1008479	4-2-004-015-0000	Ritz-Carlton
1007732	4-2-004-021-0001	Ritz-Carlton
1007742	4-2-004-021-0002	Ritz-Carlton
1007751	4-2-004-021-0004	Ritz-Carlton
1007765	4-2-004-021-0007	Ritz-Carlton
1007789	4-2-004-021-0009	Ritz-Carlton
1007796	4-2-004-021-0010	Ritz-Carlton
1007893	4-2-004-021-0013	Ritz-Carlton
1007901	4-2-004-021-0014	Ritz-Carlton
1007912	4-2-004-021-0015	Ritz-Carlton
1007920	4-2-004-021-0016	Ritz-Carlton
1007931	4-2-004-021-0018	Ritz-Carlton
1007937	4-2-004-021-0019	Ritz-Carlton
1007941	4-2-004-021-0020	Ritz-Carlton
1007947	4-2-004-021-0021	Ritz-Carlton
1007356	4-2-004-021-0022	Ritz-Carlton
1007956	4-2-004-021-0023	Ritz-Carlton

**Real Property Appraiser Wes Yoshioka (2010 Appeals cont'd)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
1007962	4-2-004-021-0024	Ritz-Carlton
1007969	4-2-004-021-0026	Ritz-Carlton
1007987	4-2-004-021-0027	Ritz-Carlton
1007993	4-2-004-021-0029	Ritz-Carlton
1007995	4-2-004-021-0030	Ritz-Carlton
1008000	4-2-004-021-0031	Ritz-Carlton
1008004	4-2-004-021-0032	Ritz-Carlton
1008020	4-2-004-021-0035	Ritz-Carlton
1008023	4-2-004-021-0036	Ritz-Carlton
1008025	4-2-004-021-0037	Ritz-Carlton
1008027	4-2-004-021-0038	Ritz-Carlton
1008031	4-2-004-021-0039	Ritz-Carlton
1008034	4-2-004-021-0040	Ritz-Carlton
1008036	4-2-004-021-0041	Ritz-Carlton
1008039	4-2-004-021-0042	Ritz-Carlton
1008043	4-2-004-021-0044	Ritz-Carlton
1008048	4-2-004-021-0045	Ritz-Carlton
1008054	4-2-004-021-0047	Ritz-Carlton
1008058	4-2-004-021-0048	Ritz-Carlton
1008061	4-2-004-021-0049	Ritz-Carlton
1008065	4-2-004-021-0050	Ritz-Carlton
1008070	4-2-004-021-0051	Ritz-Carlton
1008071	4-2-004-021-0052	Ritz-Carlton
1008143	4-2-004-021-0054	Ritz-Carlton
1008157	4-2-004-021-0055	Ritz-Carlton
1008163	4-2-004-021-0056	Ritz-Carlton
1008172	4-2-004-021-0058	Ritz-Carlton
1008180	4-2-004-021-0059	Ritz-Carlton
1008188	4-2-004-021-0060	Ritz-Carlton
1008195	4-2-004-021-0065	Ritz-Carlton
1008201	4-2-004-021-0066	Ritz-Carlton
1008207	4-2-004-021-0067	Ritz-Carlton
1008212	4-2-004-021-0068	Ritz-Carlton
1008482	4-2-004-021-0070	Ritz-Carlton
1008487	4-2-004-021-0073	Ritz-Carlton
1008491	4-2-004-021-0074	Ritz-Carlton
1008498	4-2-004-021-0076	Ritz-Carlton
1008503	4-2-004-021-0077	Ritz-Carlton
1008514	4-2-004-021-0080	Ritz-Carlton
1008579	4-2-004-021-0082	Ritz-Carlton
1008542	4-2-004-021-0083	Ritz-Carlton
1008553	4-2-004-021-0084	Ritz-Carlton
1008605	4-2-004-021-0085	Ritz-Carlton
1008617	4-2-004-021-0086	Ritz-Carlton
1008629	4-2-004-021-0087	Ritz-Carlton
1008647	4-2-004-021-0090	Ritz-Carlton

**Real Property Appraiser Wes Yoshioka (2010 Appeals cont'd)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
1008654	4-2-004-021-0091	Ritz-Carlton
1008663	4-2-004-021-0092	Ritz-Carlton
1008669	4-2-004-021-0093	Ritz-Carlton
1008675	4-2-004-021-0094	Ritz-Carlton
1008855	4-2-004-021-0097	Ritz-Carlton
1008860	4-2-004-021-0098	Ritz-Carlton
1008862	4-2-004-021-0103	Ritz-Carlton
1008865	4-2-004-021-0104	Ritz-Carlton
1008867	4-2-004-021-0105	Ritz-Carlton
1008870	4-2-004-021-0106	Ritz-Carlton
1008871	4-2-004-021-0107	Ritz-Carlton
1007723	4-2-004-021-0108	Ritz-Carlton
1007740	4-2-004-021-0109	Ritz-Carlton
1007745	4-2-004-021-0110	Ritz-Carlton
1007754	4-2-004-021-0111	Ritz-Carlton
1007758	4-2-004-021-0112	Ritz-Carlton
1007761	4-2-004-021-0113	Ritz-Carlton
1007762	4-2-004-021-0114	Ritz-Carlton
1007778	4-2-004-021-0115	Ritz-Carlton
1007782	4-2-004-021-0116	Ritz-Carlton
1007786	4-2-004-021-0117	Ritz-Carlton
1007794	4-2-004-021-0118	Ritz-Carlton
1007798	4-2-004-021-0119	Ritz-Carlton
1007803	4-2-004-021-0120	Ritz-Carlton
1007807	4-2-004-021-0121	Ritz-Carlton
1007811	4-2-004-021-0122	Ritz-Carlton
1007818	4-2-004-021-0123	Ritz-Carlton
1007861	4-2-004-021-0124	Ritz-Carlton
1007870	4-2-004-021-0125	Ritz-Carlton
1007881	4-2-004-021-0126	Ritz-Carlton
1007894	4-2-004-021-0127	Ritz-Carlton
1007910	4-2-004-021-0128	Ritz-Carlton
1007919	4-2-004-021-0129	Ritz-Carlton
1007928	4-2-004-021-0130	Ritz-Carlton
1007935	4-2-004-021-0131	Ritz-Carlton
1007942	4-2-004-021-0132	Ritz-Carlton
1007945	4-2-004-021-0133	Ritz-Carlton
1007951	4-2-004-021-0134	Ritz-Carlton
1007958	4-2-004-021-0135	Ritz-Carlton

**III. Status of Appeals**

Number of appeals active and pending by land class

**IV. Notice of Complaints**

Review Ordinance

- V. Status of Annual Report**
  - Review of Annual Report Draft
  
- VI. Next Hearings:**
  - February 2, 2011**
  - February 16, 2011**
  - March 2, 2011**
  - March 16, 2011**
  
- VII. Adjournment**