



**REAL PROPERTY TAX  
BOARD OF REVIEW**

4<sup>th</sup> Floor Conference Room  
Maui County Building  
200 High Street  
Wailuku, HI 96793  
June 2, 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 Joy Makua (2009 Appeals)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003776	2-1-023-003-0001	Kea Lani
09003781	2-1-023-003-0002	Kea Lani
09003787	2-1-023-003-0003	Kea Lani
09003790	2-1-023-003-0004	Kea Lani
09003794	2-1-023-003-0005	Kea Lani
09003797	2-1-023-003-0006	Kea Lani
09003802	2-1-023-003-0007	Kea Lani

**Real Property Appraiser Joy Makua (2009 Appeals cont'd)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003807	2-1-023-003-0008	Kea Lani
09003813	2-1-023-003-0009	Kea Lani
09003820	2-1-023-003-0010	Kea Lani
09003825	2-1-023-003-0011	Kea Lani
09003830	2-1-023-003-0012	Kea Lani
09003834	2-1-023-003-0013	Kea Lani
09003839	2-1-023-003-0014	Kea Lani
09003844	2-1-023-003-0015	Kea Lani
09003852	2-1-023-003-0016	Kea Lani
09003858	2-1-023-003-0017	Kea Lani
09003863	2-1-023-003-0018	Kea Lani
09003869	2-1-023-003-0019	Kea Lani
09003874	2-1-023-003-0020	Kea Lani
09003881	2-1-023-003-0021	Kea Lani
09003886	2-1-023-003-0022	Kea Lani
09003892	2-1-023-003-0023	Kea Lani
09003897	2-1-023-003-0024	Kea Lani
09003903	2-1-023-003-0025	Kea Lani
09003909	2-1-023-003-0026	Kea Lani
09003923	2-1-023-003-0027	Kea Lani
09003929	2-1-023-003-0028	Kea Lani
09003934	2-1-023-003-0039	Kea Lani
09003940	2-1-023-003-0030	Kea Lani
09003945	2-1-023-003-0031	Kea Lani
09003950	2-1-023-003-0032	Kea Lani
09003955	2-1-023-003-0033	Kea Lani
09003961	2-1-023-003-0034	Kea Lani
09003966	2-1-023-003-0035	Kea Lani
09003970	2-1-023-003-0036	Kea Lani
09003976	2-1-023-003-0037	Kea Lani
09003980	2-1-023-003-0038	Kea Lani
09003985	2-1-023-003-0039	Kea Lani
09003990	2-1-023-003-0040	Kea Lani
09003996	2-1-023-003-0041	Kea Lani
09004001	2-1-023-003-0042	Kea Lani
09004003	2-1-023-003-0043	Kea Lani
09003762	2-1-023-003-0044	Kea Lani

**Real Property Appraiser Wes Yoshioka (2008 & 2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
08001421	4-3-010-002-0041	Kahana LLC
09006074	4-3-010-002-0041	Kahana LLC
08001012	4-3-010-002-0079	Wilikinia Properties, LLC
09003288	4-3-010-002-0079	Wilikinia Properties, LLC
08001181	4-3-010-002-0084	Joseph/Judith Bolan
09003593	4-3-010-002-0084	Joseph/Judith Bolan

**Real Property Appraiser Wes Yoshioka (2008 & 2009 Appeals cont'd)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
08001472	4-3-010-002-0089	Knaggs Commercial Properties
09006202	4-3-010-002-0089	Knaggs Commercial Properties
08001511	4-3-010-002-0091	Sharon Schilling-Baker
09002752	4-3-010-002-0091	Sharon Schilling-Baker
08001477	4-3-010-002-0093	Rebecca/Martin Pease
09003542	4-3-020-002-0093	Rebecca/Martin Pease
08000818	4-3-010-002-0095	Marshal/Bonnie Hughes
09005791	4-3-010-002-0095	Marshal/Bonnie Hughes
08001356	4-3-010-002-0096	Mike Poppoff
09003178	4-3-010-002-0096	Mike Poppoff
08001476	4-3-010-002-0103	Craig/Theresa Munson
09004986	4-3-010-002-0103	Craig/Theresa Munson
08000805	4-3-010-002-0104	Stuart J. Jennewein
09004600	4-3-010-002-0104	Stuart J. Jennewein
08001174	4-3-010-002-0113	Steve McFadden
09004574	4-3-010-002-0113	Steve McFadden
08001015	4-3-010-002-0126	Terry/Marie Schroeder
09005072	4-3-010-002-0126	Terry/Marie Schroeder
08000770	4-3-010-002-0132	Leslie M. Crouch
09006136	4-3-010-002-0132	Leslie M. Crouch
08001423	4-3-010-002-0139	Fred Kavli
09005035	4-3-010-002-0139	Fred Kavli
08000132	4-3-010-002-0141	BFP Enterprises, LLC
09005046	4-3-010-002-0141	BFP Enterprises, LLC
08001301	4-3-010-002-0145	Richard/Suzan Chavez
09006119	4-3-010-002-0145	Richard/Suzan Chavez

**Real Property Appraiser Wes Yoshioka (2008 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
08000636	4-3-010-002-0051	Patrick T. Sullivan
08000727	4-3-010-002-0067	Mary F. Hendrick
08000267	4-3-010-002-0072	Janice G. Rosse
08001241	4-3-010-002-0131	George B Kent, Jr. & Assoc.
08001379	4-3-010-002-0133	Robert S. Bayer

**Real Property Appraiser Wes Yoshioka (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003850	4-3-010-002-0085	Samuel/Carol Miller
09004007	4-3-010-002-0094	Samuel/Carol Miller
09003007	4-3-010-002-0111	Jed D. Meese
09002763	4-3-010-002-0114	Rhodes/Herron Trust
09005011	4-3-010-002-0120	Sheldon Goldflam
09003189	4-3-010-002-0125	John A. Michler
09003205	4-3-010-002-0142	Kennith/Sandra Thompson
09005000	4-3-010-002-0194	Segova Investments LTD

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003486	4-6-008-003-0000	Kazi Restaurants of Hawaii
09003597	4-6-008-007-0000	Lahaina Restoration Foundation
09004631	4-6-008-012-0000	Diamond Family Investments, LLC
09003489	4-6-008-023-0000	Whaler's Wharf, LTD
09003490	4-6-008-026-0000	Whaler's Wharf, LTD
09003491	4-6-008-031-0000	Whaler's Wharf, LTD

**Real Property Tax Appraiser Kyle Shimizu (2009 Appeals)**

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09006165	2-2-020-043-0000	Ted Rabinowitsh
09003492	2-2-020-079-0000	Ungar-Shapiro Family Foundtion
09003291	2-3-002-130-0000	Fred/Joanne Hearl
09004981	2-3-012-074-0000	Craig/Teena Rasmussen

**Real Property Tax 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
09004475	2-4-013-090-0000	Todd/Kathleen Thuro
09002830	2-4-013-101-0000	Michael S. Howden
09003510	2-4-021-020-0000	Peter and Paul Moskow
09003115	2-4-022-004-0000	Jamie L. Lawrence
09006190	2-4-023-028-0000	Michael Salisbury
09002729	2-4-023-099-0000	Multi-Media, Inc.
09003092	2-4-031-001-0000	Jerrel C. Barto
09003476	2-4-041-012-0000	Melissa Marie Novak Suarez

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003354	3-3-008-058-0000	Anthony J. Otsuka
09003348	3-3-011-085-0000	Marcus/Brenda Ohlheiser
09004654	3-4-039-025-0002	Stuart Brandel
09003521	3-4-042-005-0000	Richard K. Itamura
09003445	3-5-013-073-0000	Charles J. Nunes, Jr.
09003567	3-5-013-157-0000	Rodrigo/Evangeline Bumanglag
09003098	3-5-014-029-0000	Colin F. Yamamoto
09003477	3-5-025-040-0000	Russell A. Kelm
09003626	3-5-032-051-0000	David/Mary Hunter
09003619	3-5-032-101-0000	David/Mary Hunter

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09002715	3-4-008-069-0000	David Sheetz
09004786	3-4-044-026-0000	Olinda Country Estates, Inc.
09005959	3-4-025-049-0000	Olinda Country Estates, Inc.
09002972	3-4-020-078-0000	Bicara, LTD
09004839	3-4-011-008-0000	Gulsons, 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>
09004846	3-4-021-027-0000	Gulsons, LLC
09004854	3-4-038-021-0000	Gulsons, LLC
09004932	3-4-038-042-0000	Gulsons, LLC
09005022	3-4-023-012-0000	Moowaa Investments, LLC
09004105	3-5-001-081-0001	Milo Court at Kehalani, LLC
09004116	3-5-001-081-0002	Milo Court at Kehalani, LLC
09004120	3-5-001-081-0003	Milo Court at Kehalani, LLC
09004125	3-5-001-081-0004	Milo Court at Kehalani, LLC
09004127	3-5-001-081-0005	Milo Court at Kehalani, LLC
09004130	3-5-001-081-0006	Milo Court at Kehalani, LLC
09004133	3-5-001-081-0007	Milo Court at Kehalani, LLC
09004136	3-5-001-081-0008	Milo Court at Kehalani, LLC
09004140	3-5-001-081-0009	Milo Court at Kehalani, LLC
09004142	3-5-001-081-0010	Milo Court at Kehalani, LLC
09004146	3-5-001-081-0011	Milo Court at Kehalani, LLC
09004149	3-5-001-081-0012	Milo Court at Kehalani, LLC
09004157	3-5-001-081-0013	Milo Court at Kehalani, LLC
09004160	3-5-001-081-0014	Milo Court at Kehalani, LLC
09004165	3-5-001-081-0015	Milo Court at Kehalani, LLC
09004168	3-5-001-081-0016	Milo Court at Kehalani, LLC
09004172	3-5-001-081-0017	Milo Court at Kehalani, LLC
09004174	3-5-001-081-0018	Milo Court at Kehalani, LLC
09004176	3-5-001-081-0019	Milo Court at Kehalani, LLC
09004178	3-5-001-081-0020	Milo Court at Kehalani, LLC
09004180	3-5-001-081-0021	Milo Court at Kehalani, LLC
09004182	3-5-001-081-0022	Milo Court at Kehalani, LLC
09004185	3-5-001-081-0023	Milo Court at Kehalani, LLC
09004208	3-5-001-081-0024	Milo Court at Kehalani, LLC
09004210	3-5-001-081-0025	Milo Court at Kehalani, LLC
09004211	3-5-001-081-0026	Milo Court at Kehalani, LLC
09004214	3-5-001-081-0027	Milo Court at Kehalani, LLC
09004217	3-5-001-081-0028	Milo Court at Kehalani, LLC
09004220	3-5-001-081-0029	Milo Court at Kehalani, LLC
09004223	3-5-001-081-0030	Milo Court at Kehalani, LLC
09004224	3-5-001-081-0031	Milo Court at Kehalani, LLC
09004226	3-5-001-081-0032	Milo Court at Kehalani, LLC
09004228	3-5-001-081-0033	Milo Court at Kehalani, LLC
09004231	3-5-001-081-0034	Milo Court at Kehalani, LLC
09004239	3-5-001-081-0035	Milo Court at Kehalani, LLC
09004243	3-5-001-081-0036	Milo Court at Kehalani, LLC
09004246	3-5-001-081-0037	Milo Court at Kehalani, LLC
09004249	3-5-001-081-0038	Milo Court at Kehalani, LLC
09004252	3-5-001-081-0039	Milo Court at Kehalani, LLC
09004256	3-5-001-081-0040	Milo Court at Kehalani, LLC
09004260	3-5-001-081-0041	Milo Court at Kehalani, LLC
09004263	3-5-001-081-0042	Milo Court at Kehalani, 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>
09004267	3-5-001-081-0043	Milo Court at Kehalani, LLC
09004270	3-5-001-081-0044	Milo Court at Kehalani, LLC
09004271	3-5-001-081-0045	Milo Court at Kehalani, LLC
09004274	3-5-001-081-0046	Milo Court at Kehalani, LLC
09004277	3-5-001-081-0047	Milo Court at Kehalani, LLC
09004220	3-5-001-081-0029	Milo Court at Kehalani, LLC
09004223	3-5-001-081-0030	Milo Court at Kehalani, LLC
09004224	3-5-001-081-0031	Milo Court at Kehalani, LLC
09004226	3-5-001-081-0032	Milo Court at Kehalani, LLC
09004228	3-5-001-081-0033	Milo Court at Kehalani, LLC
09004231	3-5-001-081-0034	Milo Court at Kehalani, LLC
09004239	3-5-001-081-0035	Milo Court at Kehalani, LLC
09004243	3-5-001-081-0036	Milo Court at Kehalani, LLC
09004246	3-5-001-081-0037	Milo Court at Kehalani, LLC
09004249	3-5-001-081-0038	Milo Court at Kehalani, LLC
09004252	3-5-001-081-0039	Milo Court at Kehalani, LLC
09004256	3-5-001-081-0040	Milo Court at Kehalani, LLC
09004260	3-5-001-081-0041	Milo Court at Kehalani, LLC
09004263	3-5-001-081-0042	Milo Court at Kehalani, LLC
09004267	3-5-001-081-0043	Milo Court at Kehalani, LLC
09004270	3-5-001-081-0044	Milo Court at Kehalani, LLC
09004271	3-5-001-081-0045	Milo Court at Kehalani, LLC
09004274	3-5-001-081-0046	Milo Court at Kehalani, LLC
09004277	3-5-001-081-0047	Milo Court at Kehalani, LLC
09004281	3-5-001-081-0048	Milo Court at Kehalani, LLC
09004286	3-5-001-081-0049	Milo Court at Kehalani, LLC
09004288	3-5-001-081-0050	Milo Court at Kehalani, LLC
09004291	3-5-001-081-0051	Milo Court at Kehalani, LLC
09004296	3-5-001-081-0052	Milo Court at Kehalani, LLC
09004299	3-5-001-081-0053	Milo Court at Kehalani, LLC
09004304	3-5-001-081-0054	Milo Court at Kehalani, LLC

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

<b><i>CASE No.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003029	3-8-096-001-0000	VP & PK (ML) LLC
09003032	3-8-096-002-0000	VP & PK (ML) LLC
09003034	3-8-096-003-0000	VP & PK (ML) LLC
09003037	3-8-096-004-0000	VP & PK (ML) LLC
09003040	3-8-096-005-0000	VP & PK (ML) LLC
09003044	3-8-096-006-0000	VP & PK (ML) LLC
09003047	3-8-096-007-0000	VP & PK (ML) LLC
09003052	3-8-096-008-0000	VP & PK (ML) LLC
09003056	3-8-096-009-0000	VP & PK (ML) LLC
09003058	3-8-096-010-0000	VP & PK (ML) LLC
09003060	3-8-096-011-0000	VP & PK (ML) LLC
09003066	3-8-096-012-0000	VP & PK (ML) LLC

**Real Property Appraiser Joshua Po'ouahi Appeals cont'd)**

<b><i>CASE NO.</i></b>	<b><i>TMK</i></b>	<b><i>APPELLANT</i></b>
09003069	3-8-096-013-0000	VP & PK (ML) LLC
09003076	3-8-096-014-0000	VP & PK (ML) LLC
09003085	3-8-096-015-0000	VP & PK (ML) LLC
09003096	3-8-096-016-0000	VP & PK (ML) LLC
09003103	3-8-096-017-0000	VP & PK (ML) LLC
09003108	3-8-096-018-0000	VP & PK (ML) LLC
09003111	3-8-096-019-0000	VP & PK (ML) LLC
09003118	3-8-096-020-0000	VP & PK (ML) LLC
09003125	3-8-096-021-0000	VP & PK (ML) LLC
09003128	3-8-096-022-0000	VP & PK (ML) LLC
09003140	3-8-096-023-0000	VP & PK (ML) LLC
09003143	3-8-096-024-0000	VP & PK (ML) LLC
09003186	3-8-096-025-0000	VP & PK (ML) LLC
09003193	3-8-096-026-0000	VP & PK (ML) LLC
09003195	3-8-096-027-0000	VP & PK (ML) LLC
09003197	3-8-096-028-0000	VP & PK (ML) LLC
09003199	3-8-096-029-0000	VP & PK (ML) LLC
09003202	3-8-096-030-0000	VP & PK (ML) LLC
09003209	3-8-096-031-0000	VP & PK (ML) LLC
09003213	3-8-096-032-0000	VP & PK (ML) LLC
09003216	3-8-096-033-0000	VP & PK (ML) LLC
09003220	3-8-096-034-0000	VP & PK (ML) LLC
09003224	3-8-096-035-0000	VP & PK (ML) LLC
09003228	3-8-096-036-0000	VP & PK (ML) LLC
09003231	3-8-096-037-0000	VP & PK (ML) LLC
09003232	3-8-096-038-0000	VP & PK (ML) LLC
09003235	3-8-096-039-0000	VP & PK (ML) LLC
09003237	3-8-096-040-0000	VP & PK (ML) LLC
09003241	3-8-096-041-0000	VP & PK (ML) LLC
09003244	3-8-096-042-0000	VP & PK (ML) LLC
09003248	3-8-096-043-0000	VP & PK (ML) LLC
09003251	3-8-096-044-0000	VP & PK (ML) LLC
09003254	3-8-096-045-0000	VP & PK (ML) LLC
09003257	3-8-096-046-0000	VP & PK (ML) LLC
09003261	3-8-096-047-0000	VP & PK (ML) LLC
09003262	3-8-096-048-0000	VP & PK (ML) LLC
09003263	3-8-096-049-0000	VP & PK (ML) LLC
09003264	3-8-096-050-0000	VP & PK (ML) LLC
09003266	3-8-096-051-0000	VP & PK (ML) LLC

**III. Status of Appeals**

Number of appeals active and pending by land class.

- IV. Next Hearings:**  
**June 16 & 17, 2010 – Molokai**  
**July 7, 2010**  
**July 21, 2010**  
**August 4, 2010**  
**August 18, 2010**  
**September 1, 2010**  
**September 15, 2010**  
**October 6, 2010**  
**October 20, 2010**  
**November 3, 2010**  
**November 17, 2010**  
**December 1, 2010**  
**December 15, 2010**

- V. Adjournment**