



**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
October 6, 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

Assessment Records Supervisor Melvina Kanaha (2008 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
08000928	4-4-008-022-0156	TED Limited Partnership
08001509	4-4-008-022-0209	Stark Group, LLC

Real Property Appraiser Kyle Shimizu (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002939	4-3-010-009-0003	Fred R. Allen Trust
09003563	4-3-010-009-0004	Beverly A. Kaufman
09004496	4-3-010-009-0005	Elizabeth Wood
09004976	4-3-010-009-0006	Ralph Douglas Winston White

Real Property Appraiser Kyle Shimizu (2009 Appeals cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003002	4-3-010-009-0007	D. Allan Roth
09003522	4-3-010-009-0008	Roger Fitz-Gerald Trust
09004668	4-3-010-009-0009	Riley/Jane Beckett
09003219	4-3-010-009-0011	Clarence/Lona Furuya
09003020	4-3-010-009-0014	Hula Properties, LLC
09002935	4-3-010-009-0015	Richard G. Miner Trust
09003611	4-3-010-009-0016	Miller/Gallagher
09002948	4-3-010-009-0017	Dreamin, LLC
09003292	4-3-010-009-0018	Douglas Brenton
09003233	4-3-010-009-0019	Douglas/Sharon Hanzlick
09003245	4-3-010-009-0020	Walter McKinney Family Trust
09004556	4-3-010-009-0022	Shelley E. Cole
09003810	4-3-010-009-0023	Joyce M. Louis
09005067	4-3-010-009-0024	Ross Gunn, Jr.
09003515	4-3-010-009-0033	Sue Ginsburg Kaufmann
09003167	4-3-010-009-0037	Refugio Gonzalez
09003191	4-3-010-009-0038	Dennis/Deanna Smith
09004164	4-3-010-009-0039	Walter G. Jennings
09006063	4-3-010-009-0042	Hololani Condo B303, Inc.
09003378	4-3-010-009-0046	Leishman Family 1991 Trust
09002885	4-3-010-009-0049	Theodore/Lore Exner
09004183	4-3-010-009-0050	Lea Stockhammer Trust
09003618	4-3-010-009-0053	Raymond/Adelvin Sievers
09004938	4-3-010-009-0055	Daniel/Elizabeth Miller
09003046	4-3-010-009-0056	Michael/Gale Barbere
09003061	4-3-010-009-0060	Michael/Beverly Gleason
09005023	4-3-010-009-0061	Fastabend Trust

Real Property Appraiser Grant Nakama (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004821	4-4-001-042-0001	Kathleen Annette Sharp
09002786	4-4-001-042-0002	Survivor's Trust A
09004949	4-4-001-042-0004	Sandra E. Schenkar
09003488	4-4-001-042-0008	William/Sarah Devlin
09003596	5-4-001-042-0012	AOAO Hale Kai
09002898	4-4-001-042-0017	Arlene A. Platt
09003282	4-4-001-042-0018	Roberta A. Donnelly
09003766	4-4-001-042-0031	Celeste Radocchia
09002883	4-4-001-042-0034	Steven A. Johnson
09003249	4-4-001-042-0037	George Albert Lund
09004603	4-4-001-050-0098	Melvin V. Ratto
09002925	4-4-001-051-0003	Joan V. Sorenson
09004173	4-4-001-051-0058	Free Family Trust
09003050	4-4-001-052-0024	Robert/Marilyn Jenks
09003234	4-4-001-052-0047	Raymond/Hazel Rachkowski
09004599	4-4-001-055-0065	Kaanapali Keys TIO Association

Real Property Appraiser Grant Nakama (2009 Appeals con't)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004694	4-4-001-055-0068	Kaanapali Keys TIO Association
09005423	4-4-001-055-0069	Michael A. Dean
09004513	4-4-001-055-0118	Paul Umansky
09002958	4-4-001-055-0138	Centrifugal Casting Co., LLC
09002927	4-4-001-055-0158	Wesley/Mary Schmidt
09003347	4-4-001-055-0238	Franzen Family Trust
09004791	4-4-001-055-0254	Joel P. Williams
09003252	4-4-001-055-0260	William/Hildegard Frisius
09004935	4-4-001-055-0276	Sheldon Goldflam
09003127	4-4-001-055-0326	Michael William Hurst
09006586	4-4-001-055-0333	Patricia McCarthy Thomson Trust

Real Property Appraiser Joy Makua (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004456	2-1-007-096-0003	Mountain Seas Development
09004458	2-1-007-103-0000	Mountain Seas Development
09004848	2-1-008-083-0031	Mountain Seas Development
09003676	2-1-007-096-0007	John A. Duke Trust
09004809	2-1-007-096-0009	Irwin/Marilyn Carasso
09003665	2-1-007-096-0011	Makena Place AOA
09002851	2-1-008-061-0000	BRE/Wailea LLC (Conservation)
09002852	2-1-008-061-0000	BRE/Wailea LLC (Hotel/Resort)
09003328	2-1-008-062-0014	John W. Jacobi
09004460	2-1-008-070-0040	Oversea Lion Co., LTD
09003258	2-1-008-077-0012	Deel Revocable Trust
09004601	2-1-008-077-0024	Lynne A. Bui
09003784	2-1-008-077-0029	Exline/Hinshaw
09002867	2-1-008-077-0052	William W. Proctor
09002812	2-1-008-077-0068	William Pawluk
09005978	2-1-008-077-0076	Linda Dewey
09003513	2-1-008-077-0082	James/Kathy Worley
09005091	2-1-008-077-0105	Owen Ray Downard
09003303	2-1-008-077-0128	Donald/Lucie Tougas
09003536	2-1-008-077-0135	Cameron Myles Knechtel
09006242	2-1-008-077-0140	Edwards Family Trust
09003147	2-1-008-082-0038	Bruce/Elise Travis
09004535	2-1-008-082-0060	Yuckenberg Gray Revoc Trust
09002803	2-1-008-082-0121	Quirk/Hioki
09004187	2-1-008-083-0075	Thomas Allen Baumgartner
09005038	2-1-008-140-0000	Wailea Golf, LLC (Commercial)
09005027	2-1-008-140-0000	Wailea Golf, LLC (Conservation)
09003387	2-1-008-145-0000	A & B Wailea, LLC
09003387	2-1-011-012-0000	Rancho Manana Golf Club, LTD

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

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09002962	3-9-001-075-0093	Suzanne Kleiman
09005077	3-9-001-075-0150	Ronald H. Wise
09004459	3-9-004-025-0020	Gary M. Christman
09005124	3-9-004-028-0074	Linda/Stephan Ray

Real Property Appraiser Lewis Dela Cruz (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003094	4-4-006-016-0006	Roberta A. McGregor
09003201	4-4-006-016-0038	Moffat/Gibson
09002970	4-4-006-016-0053	Thomas/Paula Miller Trust
09002841	4-4-006-016-0055	Andrews Living Trust

Real Property Appraiser Kari Stockwell (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003380	4-4-006-034-0011	Masters-80, LLC
09002771	4-4-006-034-0029	Jean-Marc/Brigitte Bollag
09002932	4-4-006-048-0018	Weil Family Trust
09002728	4-4-006-051-0029	Frederick F. Van Osten
09002744	4-4-006-052-0013	George S. Lavenson, Jr. Trust
09005824	4-4-006-052-0022	David/Laura Merage Family Trust
09005568	4-4-006-052-0024	David/Laura Merage Family Trust
09005837	4-4-006-052-0028	Paul Eugene Gouge
09005571	4-4-006-055-0007	Aaron L. Read
09005577	4-4-006-055-0011	Aaron L. Read
09005598	4-4-006-055-0055	Aaron L. Read
09002774	4-4-006-055-0061	José/Catherine Caubet

Real Property Appraiser Joshua Po'ouahi (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004969	4-4-008-002-0005	Steven/Beverly Lecon
09003470	4-4-008-002-0012	Cynthia Johnson
09004209	4-4-008-002-0018	Sharon Lee Adams
09003162	4-4-008-002-0030	Rosenkrantz Living Trust
09006126	4-4-008-002-0062	Long Family Trust
09002945	4-4-008-002-0087	Martinez/Bessette
09004827	4-4-008-002-0097	Russell Thomas Donovan
09002800	4-4-008-002-0113	Howard Lawrence Heller
09003207	4-4-008-002-0144	Douglas/Cessna
09002957	4-4-008-002-0152	Pinnacle Holdings, Inc.
09003819	4-4-008-002-0167	Greg A. Rosenbaum
09003323	4-4-008-002-0177	Barbara/George Ferrer, LLC
09003565	4-4-008-002-0178	Terrance/Nancy Bertson
09004515	4-4-008-002-0283	Robert/Adrienne Steinebel
09003623	4-4-008-002-0298	Andrew/Jean Lynch
09006141	4-4-008-002-0302	James/Louis Melsa

Real Property Appraiser Joshua Po'ouahi (2009 Appeals cont'd)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004983	4-4-008-002-0324	William/Rosellyn Rudolph
09004576	4-4-008-002-0352	Patricia M. Judy
09002952	4-4-008-002-0348	Harvard Investments, Inc.
09004479	4-4-008-002-0354	Marjorie L. Sutton
09005677	4-4-008-002-0032	The Whaler
09005688	4-4-008-002-0076	The Whaler
09005692	4-4-008-002-0121	The Whaler
09005696	4-4-008-002-0241	The Whaler
09005700	4-4-008-002-0286	The Whaler

Real Property Appraiser Wes Yoshioka (2009 Appeals)

<i>CASE No.</i>	<i>TMK</i>	<i>APPELLANT</i>
09003603	4-4-008-019-0000	Westin Maui Corp.
10008399	4-4-008-019-0000	Westin Maui Corp. (2010 Appeal)
08001453	4-4-008-013-0000	Pleasant Travel Service (2008 Appeal)
09004588	4-4-008-007-0000	Pleasant Travel Service
08001455	4-4-008-007-0000	Pleasant Travel Service (2008 Appeal)
09004580	4-4-008-013-0000	Pleasant Travel Service
09004740	4-4-008-021-0001	Joel/Bettina Clarfield
09002732	4-4-008-021-0044	Marian A. Schmid Trust
09002772	4-4-008-021-0129	Shirley Amato
09002856	4-4-008-021-0172	Mark McKinney
09002783	4-4-008-021-0174	Cleath Properties LP
09002828	4-4-008-021-0193	Arthur/Linda Tabanao
09002968	4-4-008-022-0003	Rodney L. Eckerman
09005055	4-4-008-022-0013	Selma I. Poznanovich
09002924	4-4-008-022-0038	Gerald S. Cauchi
09002922	4-4-008-022-0044	Gerald S. Cauchi
09005839	4-4-008-022-0050	Price Family Trust
09004213	4-4-008-022-0053	Gordon Family Trust
09003546	4-4-008-022-0056	AKI Hawaii, Inc.
09003270	4-4-008-022-0059	Potkin Family Survivor's Trust'
09002924	4-4-008-022-0061	Charles Allen Hansen
09003110	4-4-008-022-0080	Siegfried Trust
09006144	4-4-008-022-0090	Arthur/Nancye Michaelian
09002862	4-4-008-022-0097	Gridre Family Trust B
09002809	4-4-008-022-0099	Verner W. Averch
09003129	4-4-008-022-0127	Janice Irene Malek
09002685	4-4-008-022-0140	Byron/Irene Smith
09002829	4-4-008-022-0203	Nelson Ferreira
09002868	4-4-008-022-0205	Loch V, LLC
09005050	4-4-008-022-0258	Fred Kalvi
09003535	4-4-008-022-0261	Rachner Family Trust

Real Property Appraiser Scott Wells (2009 Appeals)

<i>CASE NO.</i>	<i>TMK</i>	<i>APPELLANT</i>
09004508	4-4-008-023-0072	Johnson/Fulfer
09006164	4-4-008-023-0100	Kjell M. Vanhagen
09004472	4-4-011-007-0000	Randolph G. Currier
09003537	4-4-011-058-0000	Glenn/Jeri Manucci
09002658	4-4-011-070-0000	Raymond/Andrea Nawara
09004677	4-4-012-007-0000	Matthew/Meredith/Megan Barnes
09004687	4-4-019-063-0000	Meredith/Megan Barnes
09006205	4-4-019-012-0000	Barnes Family Trust
09003379	4-4-012-013-0000	Alvar J. Green
09002876	4-4-012-061-0000	Michael Lombardi
09003318	4-4-014-013-0000	Richard A. Nelson
09005090	4-4-017-019-0000	Thomas Gilligan
09003382	4-4-017-035-0000	James R. Blundell
09005590	4-4-019-012-0000	Aaron L. Read
09004716	4-4-019-025-0000	BZAC Properties, LLC
09004736	4-4-019-030-0000	BZAC Properties, LLC
09004648	4-4-019-055-0000	BZAC Properties, LLC
09004662	4-4-019-083-0000	Leona R. Zackrison
09004634	4-4-019-133-0000	Lahaina Hillside Development Co., LLC

III. Status of Appeals

Number of appeals active and pending by land class.

IV. Status of Annual Report

V. Next Hearings:

October 20, 2010
November 3, 2010
November 17, 2010
December 1, 2010
December 15, 2010
January 5, 2011
January 19, 2011
February 2, 2011
February 16, 2011
March 2, 2011
March 16, 2011

VII. Adjournment