



**NEVADA
COUNTY**
CALIFORNIA

ASSESSMENT APPEALS BOARD

James Rees, Chair
Steven Hurley, Vice Chair
Gerald Bushore, Member
Nicole Phillips, Alternate
Vacant, Alternate

Tine Mathiasen, Chief Deputy Clerk of the Board
Trevor Koski, County Counsel

AGENDA

**for a regular meeting of the Assessment Appeals Board
Wednesday, February 18, 2026, at 10:00 a.m., in the Board Chambers,
First Floor, Eric Rood Administrative Center,
950 Maidu Avenue, Nevada City, California**

The County of Nevada will hold its regularly scheduled meeting of the Assessment Appeals Board from inside the Board Chambers, located at the Eric Rood Administrative Center, 950 Maidu Avenue, First Floor, Nevada City, CA 95959. The meeting room is accessible to people with disabilities. Anyone requiring reasonable accommodation to participate in the meeting should contact the Clerk of the Board's office by calling (530) 265-1480 at least four days prior to the meeting. TTY/Speech-to-Speech users may dial 7-1-1 for the California Relay Service.

REGULAR MEETING:

Call to order.

Pledge of Allegiance.

Corrections and/or deletions to the agenda.

Hearing Decisions.

Public Comment.

Information regarding public comment on page 4.

CONSENT CALENDAR

These items are expected to be routine and noncontroversial. They may be acted upon by the Board at one time without discussion. A Board member, staff member or interested party may request that an item be removed from the consent calendar for discussion.

1. Acceptance of Assessment Appeals Board minutes for the meeting on January 21, 2026.

Requested action: Accept minutes.

2. **2024/25 Regular Assessment Application #24-064:** H&S Energy LLC, Applicant. Professional Tax Appeal, Agent. assessment number: 800-007-717-000, fee number: 057-260-001-000. Property located at 10021 Combie Road, Auburn. Applicant's opinion of value: \$200,000. Assessor's value: \$731,970. Request for approval of a written stipulation between the Assessor and Applicant to a corrected value of \$588,730 (personal property and fixtures). Findings of fact are not requested.

Requested action: Consider and accept the proposed stipulated value.

- 3a. **2024/25 Regular Assessment Application #23-021:** Gravity Haus Tahoe LLC, Applicant. Ryan, LLC, Agent. Assessor's parcel number: 019-450-063-000. Applicant's opinion of value: \$6,681,000. Assessor's value: \$13,362,000. Property located at 10918 Brockway Road, Truckee. Appeal scheduled for hearing on November 13, 2024. Applicant's postponement request submitted and approved on October 21, 2024. At the Assessment Appeals Meeting on October 15, 2025, the Board approved the continuance of this appeal to a date certain of February 18, 2026. Findings of Fact are not requested.

- 3b. **2024/25 Regular Assessment Application #23-023:** Gravity Haus Tahoe LLC, Applicant. Ryan, LLC, Agent. Assessor's parcel number: 019-450-065-000. Applicant's opinion of value: \$66,300. Assessor's value: \$132,600. Appeal scheduled for hearing on November 13, 2024. Applicant's postponement request submitted and approved on October 21, 2024. At the Assessment Appeals Meeting on October 15, 2025, the Board approved the continuance of this appeal to a date certain of February 18, 2026. Findings of Fact are not requested.

Requested action: Consider and accept the proposed stipulated values (pending receipt of signed stipulation).

- 4a. **2024/25 Regular Assessment Application #24-033:** Gravity Haus Tahoe LLC, Applicant. Ryan, LLC, Agent. Assessor's parcel number: 019-450-029-000. Applicant's opinion of value: \$884,340. Assessor's value: \$1,768,680. Property located at 10948 Brockway Road, Truckee. Findings of fact are not requested.

- 4b. **2024/25 Regular Assessment Application #24-034:** Gravity Haus Tahoe LLC, Applicant. Ryan, LLC, Agent. Assessor's parcel number: 019-450-063-000. Applicant's opinion of value: \$6,814,620. Assessor's value: \$13,629,240. Property located at 10918 Brockway Road, Truckee. Findings of fact are not requested.

Requested action: Consider and accept the proposed stipulated values (pending receipt of signed stipulation).

ASSESSMENT HEARINGS

- 5a. **2024/25 Regular Assessment Application #23-018:** Gravity Haus Tahoe LLC, Applicant. Ryan, LLC, Agent. Assessor's parcel number: 019-450-029-000. Applicant's opinion of value: \$867,000. Assessor's value: \$1,734,000. Property located at 10948 Brockway Road, Truckee. Appeal scheduled for hearing on November 13, 2024. Applicant's postponement request submitted and approved on October 21, 2024. At the Assessment Appeals Meeting on October 15, 2025, the Board approved the continuance of this appeal to a date certain of February 18, 2026. Findings of Fact are not requested.

- 5b. **2024/25 Regular Assessment Application #24-035:** Gravity Haus Tahoe LLC, Applicant. Ryan, LLC, Agent. Assessor's parcel number: 019-450-065-000. Applicant's opinion of value: \$67,626. Assessor's value: \$135,252. Findings of fact are not requested.

Requested action: Hold hearing and make determination regarding the appeals.

6. 2024/25 Regular Assessment Application #24-021: Jones, David E. Trustee. David Jones and Kimura Flores Living Trust, Applicant. Assessor's parcel number: 045-200-021-000. Application was deemed untimely on February 11, 2025. The applicant requested a timeliness hearing, which was accepted by the Clerk of the Board office and scheduled for November 19, 2025. At the Assessment Appeals meeting on November 19, 2025, the Board deemed the application as timely. Property located at 12882 Zurich Place #3, Truckee. Applicant's opinion of value: \$624,500. Assessor's value: \$739,500.

Requested action: Hold hearing and make determination regarding the appeal.

ADJOURNMENT

Closed session may be held on any matter listed on the agenda. The Assessment Appeals Board may discuss items at any time during the meeting.

The agenda and all supporting documents are available for review during regular business hours at the Clerk of the Board office, 950 Maidu Avenue, Suite 200, Nevada City, California. This agenda was also posted on bulletin boards in advance of the meeting outside the Board office, and outside the Board Chambers, outside main entrance, Eric Rood Administrative Center and on the County's website: <https://www.nevadacountyca.gov/AgendaCenter/Assessment-Appeals-Board-9>.

Posted: February 12, 2026.

PERSONS DESIRING TO ADDRESS THE BOARD

Public comment: Members of the public shall be allowed to address the Assessment Appeals Board on items which are of interest to the public and which are within the subject matter jurisdiction of the Board, provided that no action shall be taken on any item not appearing on the agenda unless otherwise authorized. The following procedures shall be in effect with regard to the public's exercise of this right:

- 1) The total amount of time allotted for receiving such public comment may be limited during any regular Board meeting at Chair discretion.
- 2) The Chair may limit individuals' time allotment to speak. Time to address the Board will be allocated on a basis of the order of requests received. Not all members may be allowed to speak if the total time allocated expires.
- 3) The Board may not allow the public time to speak on an item which was previously considered by the Assessment Appeals Board if an opportunity for public input was afforded at that meeting. (Government Code Section 54954.3)

Prior to the meeting, the public may submit comments by writing the Clerk of the Board or by emailing ClerkofBoard@NevadaCountyCA.gov. To comment during the meeting, the public may attend in person.