

LITIGATION ROSTER

PROPERTY TAX

AUGUST 2008

**Property Tax
August 2008**

NEW CASES

Case Name

Court/Case Number

NONE

CLOSED CASES

Case Name

Court/Case Number

NONE

Please refer to the case roster for more detail regarding new and closed cases

Property Tax
LITIGATION ROSTER
August 2008

METROMEDIA FIBER NETWORK SERVICES, INC. v. California State Board of Equalization, et al.
Sacramento Superior Court Case No. 34-2007-00882854-CU CO GOS

Plaintiff's Counsel

Peter W. Michaels
Law Offices of Peter Michaels

Filed – 12/10/07

BOE's Counsel

Jeffrey Rich
BOE Attorney
Victoria Baker

Issue(s): Whether BOE's valuation of Plaintiff's property was excessive ([Article XIII section 19](#); [Revenue and Taxation Code section 5148](#)).

Audit/Tax Period: 2003-2004

Amount: Unspecified

Status: At the Case Management Conference on July 24, 2008, a trial setting conference was set for December 15, 2008.

SOKA UNIVERSITY OF AMERICA v. County of Los Angeles, et al.

Court of Appeal, Second Appellate District: B193955
Los Angeles Superior Court Case No. BC 316447

Plaintiff's Counsel

Charles J. Moll, III
Winston & Strawn

Filed – 10/12/04

BOE's Counsel

Felix Leatherwood
BOE Attorney
Sophia Chung

Issue(s): Whether plaintiff's property qualifies for the welfare exemption under [Revenue and Taxation Code section 214\(b\)](#), the college exemption under [Revenue and Taxation Code section 203](#), or under the Revenue and Taxation Code generally.

Audit/Tax Period: 1995-1996, 1997 Lien Dates

Amount: \$1,875,141.98

Status: On August 18, 2008, Soka filed a Petition for Review in the California Supreme Court. The County's Answer to Petition for Review was served on August 27, 2008. BOE's Answer must be filed no later than September 8, 2008.

SOKA UNIVERSITY OF AMERICA v. County of Los Angeles, et al.

Los Angeles Superior Court Case No. BC 331404

Plaintiff's Counsel

Charles J. Moll, III
Morrison & Foerster, LLP

Filed – 04/05/05

BOE's Counsel

Diane Spencer-Shaw
BOE Attorney
Sophia Chung

Issue(s): Whether plaintiff's property qualifies for the welfare exemption under [Revenue and Taxation Code section 214\(b\)](#), the college exemption under [Revenue and Taxation Code section 203](#), or under the Revenue and Taxation Code generally.

Audit/Tax Period: 1999 Lien Date

Amount: \$684,144.42

Status: This case is consolidated with Los Angeles Superior Court Case No. 316447 (lead case). Refer to the lead case for information.

DISCLAIMER

Every attempt has been made to ensure the information contained herein is valid and accurate at the time of publication. However, the tax laws are complex and subject to change. If there is a conflict between the law and the information found, decisions will be made based on the law.

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