

# LITIGATION ROSTER

## PROPERTY TAX

SEPTEMBER 2008

**Property Tax  
September 2008**

**NEW CASES**

Case Name

Court/Case Number

Farr, John M.

Nevada County Superior Court No. T08/3176C

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**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  
September 2008

**FARR, JOHN M. v. Nevada County Board Of Supervisors & Assessment Appeals Board**

Nevada County Superior Court Case No. T08/3176C

Filed – 09/23/08

Plaintiff's Counsel

John M. Farr

In Pro Per

BOE's Counsel

Jane O'Donnell

BOE Attorney

Greg Day

Issue(s): Petitioner contends that the Nevada County Assessment Appeals Board (AAB) acted wrongfully, arbitrarily and capriciously in its decision on his appeal of the Nevada County Assessor's assessment for the new construction of a dwelling at Donner Lake. Petitioner contends that the AAB failed to follow BOE guidance in applying the cost method to value his new construction as set forth in the BOE's Assessors' Handbook Section 531, *Residential Building Costs* (January 2005) and the Nevada County Assessment Practices Survey (July 2005). BOE's position is that it is not a proper party to a suit by a taxpayer aggrieved by the decision on an assessment appeal by a local AAB, as BOE does not set the value of county-assessed property (California Constitution, Art. XIII, section 16).

Audit/Tax Period:

Amount: Unspecified

Status: BOE is determining the appropriate response.

**METROMEDIA FIBER NETWORK SERVICES, INC. v. California State Board of Equalization, et al.**

Sacramento Superior Court Case No. 34-2007-00882854-CU CO GOS

Filed – 12/10/07

Plaintiff's Counsel

Peter W. Michaels

Law Offices of Peter Michaels

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: The parties' joint motion for designation of the case as Class II is scheduled for November 13, 2008. 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

Filed – 10/12/04

BOE's Counsel

Felix Leatherwood

BOE Attorney

Sophia Chung

Plaintiff's Counsel

Charles J. Moll, III

Winston & Strawn

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 was filed 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

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