

LITIGATION ROSTER

PROPERTY TAX

OCTOBER 2008

**Property Tax
October 2008**

NEW CASES

Case Name

Court/Case Number

SOKA UNIVERSITY OF AMERICA

Los Angeles Superior Court BC397466

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
October 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: On October 31, 2008, plaintiff filed a request for dismissal as against BOE. Pending entry of dismissal.

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 ([California Constitution, Art. XIII, section 16](#); [Revenue and Taxation Code section 5148](#)).

Audit/Tax Period: 2003-2004

Amount: Unspecified

Status: On November 12, 2008, the court issued its ruling granting the parties' joint motion to (1) change the case designation from Class I to Class II, and (2) vacate the December 15, 2008 trial setting conference. Further case management conference is set for January 29, 2009.

SOKA UNIVERSITY OF AMERICA I 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 October 16, 2008, the California Supreme Court denied Soka's Petition for Review. Remittitur issued October 29, 2008.

SOKA UNIVERSITY OF AMERICA II 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

Felix Leatherwood
BOE Attorney
Renee Carter

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.

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

Los Angeles Superior Court Case No. BC397466

Plaintiff's Counsel

Charles J. Moll, III
Winston & Strawn

Filed – 09/03/08

BOE's Counsel

Lisa Chao
BOE Attorney
Renee Carter

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: 2001-2002

Amount: \$691,566.64

Status: BOE's responsive pleading is due November 21, 2008.

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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