



**MINUTES**  
**ASSESSMENT APPEALS BOARD**  
**MADERA COUNTY**  
**Thursday, December 04, 2025**

SARAH ANDERSON, Clerk of the Assessment Appeals Board

**MEMBERS OF THE BOARD PRESENT:**

Robert P. Rowe, Member

Betty Gonzalez, Chair

Beth Carver, Member

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**1. CALL TO ORDER**

MEETING CALLED TO ORDER; ALL MEMBERS PRESENT FOR BOARD REORGANIZATION DISCUSSION.

Robert P. Rowe, Member joined the meeting at 9:00 AM.

Betty Gonzalez, Chair joined the meeting at 9:00 AM.

Beth Carver, Member joined the meeting at 9:00 AM.

**2. PLEDGE OF ALLEGIANCE**

PLEDGE OF ALLEGIANCE LED BY CHAIR PERSON, BETTY GONZALEZ

**3. PUBLIC COMMENT**

The first 15 minutes is set aside for members of the public to address the Board on any matter under the jurisdiction of the Board, but not appearing on the agenda. The Board will not take action on any items presented under public comment.

NONE

**4. CONSENT CALENDAR**

**ALL MATTERS LISTED UNDER CONSENT CALENDAR ARE CONSIDERED TO BE ROUTINE AND WILL BE ENACTED BY ONE MOTION**

**MOVED BY:** Member Rowe

**SECONDED BY:** Member Carver

AYES (3): Member Rowe, Chair Gonzalez, and Member Carver

**MOTION APPROVED (3 to 0)**

**4.a AAB-000002: PHILLIPS, TODD D., CO-TRUSTEE, 24S001**

Consideration to postpone hearing for PHILLIPS, TODD D., CO-TRUSTEE, 24S001 to March 5, 2026 @ 9:00 A.M. at the Assessor's request.

**Moved BY:** Member Rowe

**SECONDED BY:** Member Carver

MOTION TO POSTPONE TO MARCH 5, 2026 @ 9:00 A.M. AT ASSESSOR'S REQUEST.

**MOTION APPROVED**

**4.b AAB-000003: PHILLIPS, TODD D., CO-TRUSTEE, 24S002**

Consideration to postpone hearing for PHILLIPS, TODD D., CO-TRUSTEE, 24S002 to March 5, 2026 @ 9:00 A.M. at the Assessor's request.

**Moved BY:** Member Rowe

**SECONDED BY:** Member Carver

MOTION TO POSTPONE TO MARCH 5, 2026 @ 9:00 A.M. AT ASSESSOR'S REQUEST.

**MOTION APPROVED**

**4.c AAB-000004: PHILLIPS, TODD D., CO-TRUSTEE, 24S003**

Consideration to postpone hearing for PHILLIPS, TODD D., CO-TRUSTEE, 24S003 to March 5, 2026 @ 9:00 A.M., at the Assessor's request.

**Moved BY:** Member Rowe

**SECONDED BY:** Member Carver

MOTION TO POSTPONE TO MARCH 5, 2026 @ 9:00 A.M. AT ASSESSOR'S REQUEST.

**MOTION APPROVED**

**4.d AAB-000005: PHILLIPS, TODD D., CO-TRUSTEE, 24S004**

Consideration to postpone hearing for PHILLIPS, TODD D., CO-TRUSTEE, 24S004 to March 5, 2026 @ 9:00 A.M., at the Assessor's request.

**MOVED BY:** Member Rowe

**SECONDED BY:** Member Carver

MOTION TO POSTPONE TO MARCH 5, 2026 @ 9:00 A.M. AT ASSESSOR'S REQUEST.

**MOTION APPROVED**

**4.e AAB-000006: PHILLIPS, TODD D., CO-TRUSTEE, 24S005**

Consideration to postpone hearing for PHILLIPS, TODD D., CO-TRUSTEE, 24S005 to March 5, 2026 @ 9:00 A.M., at the Assessor's request.

**MOVED BY:** Member Rowe

**SECONDED BY:** Member Carver

MOTION TO POSTPONE TO MARCH 5, 2026 @ 9:00 A.M. AT ASSESSOR'S REQUEST.

**MOTION APPROVED**

**4.f AAB-000007: PHILLIPS, TODD D., CO-TRUSTEE, 24S006**

Consideration to postpone hearing for PHILLIPS, TODD D., CO-TRUSTEE, 24S006 to March 5, 2026 @ 9:00 A.M., at the Assessor's request.

**MOVED BY:** Member Rowe

**SECONDED BY:** Member Carver

MOTION TO POSTPONE TO MARCH 5, 2026 @ 9:00 A.M. AT ASSESSOR'S REQUEST.

**MOTION APPROVED**

**4.g AAB-000008: PHILLIPS, TODD D., CO-TRUSTEE, 24S007**

Consideration to postpone hearing for PHILLIPS, TODD D., CO-TRUSTEE, 24S007 to March 5, 2026 @ 9:00 A.M., at the Assessor's request.

**MOVED BY:** Member Rowe

**SECONDED BY:** Member Carver

MOTION TO POSTPONE TO MARCH 5, 2026 @ 9:00 A.M. AT ASSESSOR'S REQUEST.

**MOTION APPROVED**

**4.h AAB-000009: PHILLIPS, TODD D., CO-TRUSTEE, 24S008**

Consideration to postpone hearing for PHILLIPS, TODD D., CO-TRUSTEE, 24S008 to March 5, 2026 @ 9:00 A.M., at the Assessor's request.

**Moved BY:** Member Rowe

**Seconded BY:** Member Carver

MOTION TO POSTPONE TO MARCH 5, 2026 @ 9:00 A.M. AT ASSESSOR'S REQUEST.

**MOTION APPROVED**

**4.i AAB-000010: PHILLIPS, TODD D., CO-TRUSTEE, 24S009**

Consideration to postpone hearing for PHILLIPS, TODD D., CO-TRUSTEE, 24S009 to March 5, 2026 @ 9:00 A.M., at the Assessor's request.

**Moved BY:** Member Rowe

**Seconded BY:** Member Carver

MOTION TO POSTPONE TO MARCH 5, 2026 @ 9:00 A.M. AT ASSESSOR'S REQUEST.

**MOTION APPROVED**

**4.j AAB-000021: VULCAN MATERIALS CO., 24R015**

Acknowledgment of Notice of Withdrawal for VULCAN MATERIALS CO., 24R015.

**Moved BY:** Member Rowe

**Seconded BY:** Member Carver

WITHDRAWAL ACCEPTED

**MOTION APPROVED**

**5. HEARINGS**

**SWEARING IN OF ALL PARTIES AND WITNESSES IN ATTENDANCE TO PROVIDE TESTIMONY FOR THE SCHEDULED HEARINGS AS LISTED BELOW**

ALL PARTIES IN ATTENDANCE PROVIDING TESTIMONY FOR THE SCHEDULED HEARINGS SIGNED THE OATH AND WERE SWORN IN.

**5.a AAB-000013: – DeSANTIS, PAT, 24S012**

Hearing for DeSANTIS, PAT, 24S012.

**Moved BY:** Member Carver

**Seconded BY:** Member Rowe

MOTION TO ACCEPT STIPULATION OF ASSESSED VALUE FOR DeSANTIS, PAT, 24S012, FOR A **TOTAL ASSESSED VALUE OF \$98,503.00.**

AYES (3): Member Rowe, Chair Gonzalez, and Member Carver

**MOTION APPROVED (3 to 0)**

**5.b AAB-000014: – DeSANTIS, PAT, 24S013**

Hearing for DeSANTIS, PAT, 24S013.

**Moved BY:** Member Carver

**Seconded BY:** Member Rowe

MOTION TO ACCEPT STIPULATION OF ASSESSED VALUE FOR DeSANTIS, PAT, 24S013, FOR A **TOTAL ASSESSED VALUE OF \$112,890.00.**

AYES (3): Member Rowe, Chair Gonzalez, and Member Carver

**MOTION APPROVED (3 to 0)**

**5.c AAB-000023: 2014 ESA PROJECT CO. LLC, 24R017**

Hearing for 2014 ESA PROJECT CO. LLC, 24R017.

**Moved BY:** Member Rowe

**Seconded BY:** Member Carver

ACKNOWLEDGMENT OF NOTICE OF WITHDRAWAL RECEIVED DECEMBER 3, 2025.

AYES (3): Member Rowe, Chair Gonzalez, and Member Carver

**MOTION APPROVED (3 to 0)**

**6. STIPULATIONS OF ASSESSED VALUE**

NONE

## 7. ACTION ITEMS FOR DISCUSSION AND DIRECTION

### 7.a AAB-000025: 2026 AAB RE-ORGANIZATION

Discussion, nomination and consideration to appoint Primary and Alternate Board Members, and Chair and Chair Pro-Tem of the Assessment Appeals Board for the 2026 Calendar Year.

RECOMMENDATION BY MEMBER VON FLUE TO APPOINT HERSELF, BETTY GONZALEZ, AND BETH CARVER AS PRIMARY MEMBERS, AND ROBERT ROWE AS ALTERNATE. SHE FURTHER NOMINATED BETTY GONZALEZ AS CHAIR.

MEMBER GONZALEZ NOMINATED JERILYN VON FLUE AS CHAIR PRO-TEM

**MOVED BY:** Member Carver

**SECONDED BY:** Member Rowe

MOTION TO APPOINT MEMBERS BETTY GONZALEZ, BETH CARVER, AND JERILYN VON FLUE AS PRIMARY MEMBERS FOR 2026, AND ROBERT L. ROWE AS ALTERNATE. IT IS FURTHER ORDERED TO APPOINT BETTY GONZALEZ AS CHAIR AND JERILYN VON FLUE AS CHAIR PRO-TEM.

AYES (3): Member Rowe, Chair Gonzalez, and Member Carver

**MOTION APPROVED (3 to 0)**

## 8. STAFF REPORTS AND UPDATES

BRIAN GLOVER, DEPUTY ASSESSOR, INFORMED THE BOARD THAT THE FINAL 2024 APPEALS WILL BE SCHEDULED FOR MARCH AND APRIL 2026.

SARAH ANDERSON, ASSESSMENT APPEALS CLERK, REQUESTED THE BOARD TO CANCEL THE FEBRUARY 5, 2026 MEETING.

**MOVED BY:** Member Carver

**SECONDED BY:** Member Rowe

MOTION TO CANCEL FEBRUARY 5, 2026 MEETING

AYES (3): Member Rowe, Chair Gonzalez, and Member Carver

**MOTION APPROVED (3 to 0)**

**9. ADJOURNMENT**

ADJOURN TO MARCH 5, 2026

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Sarah Anderson, Assistant Clerk of the Board

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Betty Gonzalez, Chair