



## BOARD OF EQUALIZATION ASSESSMENT APPEALS BOARD

<https://www.maderacounty.com/government/assessment-appeals-board>

### MEMBERS OF THE BOARD

Jerilyn Von Flue  
Vacant  
Robert P. Rowe  
Betty Gonzalez  
Beth Carver

SARAH ANDERSON, Assessment Appeals Clerk

## NOTICE OF HEARING

**HEARINGS ARE CONDUCTED IN-PERSON ONLY**

### YOUR EQUALIZATION HEARING HAS BEEN SET FOR:

**DATE & TIME: October 2, 2025 at 9:00 A.M.**  
**LOCATION: 200 W. 4<sup>TH</sup> STREET, MADERA CA**

**Postponement or continuance will require not later than 21 days notice before the hearing is scheduled to commence. The request must come from the applicant or the applicant's agent. (Title 18 of the California Code of Regulations, rule 323)**

SUBJECT: Assessment Appeal for Filing No: **24S002**

APN: **990-171-196**

#### APPLICANT:

PHILLIPS, TODD D., CO-TRUSTEE  
413 W. YOSEMITE AVE., STE 106  
MADERA, CA 93637

#### AGENT:

JARED C. MARSHALL, ESQ.  
FENNEMORE DOWLING AARON  
8080 N. PALM AVE., THIRD FLOOR  
FRESNO, CA 93711

## **THIS IS THE ONLY NOTICE YOU WILL RECEIVE**

The attached information is provided to assist you in preparing your assessment appeal. Please read it carefully, well in advance of your hearing date. The information provided tells you the type of evidence you are required to present; without such evidence the Board must deny your appeal.

You may request a pre-hearing conference by contacting Rachel Galvan at the Assessor's Office by calling (559) 675-7710 ext. 2535 to meet with a representative to discuss your assessment prior to your scheduled hearing date. Teleconferencing of the pre-hearing is available if requested.

The allotment of time at each hearing for presentation of evidence, etc. shall not exceed 3 hours for each party. Either party may request in writing, at least fourteen (14) days in advance of the scheduled hearing, additional time not to exceed one (1) hour, per Madera County's Local Rules of Procedure for Madera County Assessment Appeals Board, as posted on Madera County's website: <https://www.maderacounty.com/government/assessment-appeals-board/local-rules-of-the-assessment-appeals-board>



You must be prepared to present independent evidence of the fair market value of your property. In no case is your personal opinion by itself sufficient evidence. If you have a written appraisal report, it will only be received as evidence if the appraiser is present at the hearing.

If you use comparable sales evidence, the comparable sale(s) must have occurred no more than 90 days after the January 1 lien date (or if you are appealing a supplemental tax bill, no more than 90 days after the date of ownership change or completion of new construction.

If you wish to withdraw your appeal, a form for doing so is included with this letter.

**The Notice of Withdrawal of Application must be filed with the Board of Supervisors office.**

The attached information will explain these points and other procedures followed at your hearing. Failure to follow required procedures may result in the denial of your application. Therefore, it is very important that you are aware of the procedures and requirements prior to your hearing date.

**Please be advised that under Assessment Appeals Board Local Rule 18, if you do not attend the scheduled hearing for your appeal, your appeal will be denied and the Assessor's opinion of value may be enrolled. The County of Madera is not offering Video Conference Hearings at this time. If you will be unable to appear on the date your appeal is scheduled to be heard, it is your responsibility to notify the Clerk of the Board and the Assessor's Office in writing, 21 days in advance, to request that your appeal be heard at a later date.**

If you request Written Findings of Facts, please be advised that there is a \$500.00 deposit per parcel (per Application) plus actual costs. The deposit must be paid to the Assessment Appeals Clerk prior to the hearing. Refer to Madera County's Local Rules of Procedure for more information. If you write a check or money order, make it payable to the "County of Madera".

Sincerely,



Sarah Anderson  
Assessment Appeals Clerk  
[COTB@MaderaCounty.com](mailto:COTB@MaderaCounty.com)

Enclosures:

1. This **Notice of Hearing**
2. Hearing Date Confirmation Notice
3. Assessment Appeals Withdrawal form
4. Residential Property Assessment Appeals (RPAA) Packet
5. California Property Tax – An Overview
6. Local Rules – Order No. C-5
7. Request for Postponement/Continuance form