BOE-305-AH (P1) REV. 12 (05-24)

ASSESSMENT APPEAL APPLICATION

This form contains all of the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the assessor or at the time of the hearing. Failure to provide information at the hearing the appeals board considers necessary may result in the continuance of the hearing or denial of the appeal. **Do not attach hearing evidence to this application.**

Non-refundable processing fee to be paid at time of filing.
$35.00 for residential property up to three (3) units
$100.00 for all other property types
RETURN TO :
COUNTY OF LAKE
CLERK OF THE BOARD
255 N.FORBES STREET
LAKEPORT, CA. 95453

RECEIVED
DEC 1 2025
COUNTY OF LAKE
BOARD OF SUPERVISORS / ADMINISTRATIVE OFFICE

APPLICATION NUMBER: Clerk Use Only
42-2025

1. APPLICANT INFORMATION - PLEASE PRINT

NAME OF APPLICANT (LAST, FIRST, MIDDLE INITIAL), BUSINESS, OR TRUST NAME	EMAIL ADDRESS
HiCann LLC	

MAILING ADDRESS OF APPLICANT (STREET ADDRESS OR P. O. BOX)
[redacted]th Ave

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
Peoria	AZ	85383	[redacted]	( )	( )

2. CONTACT INFORMATION - AGENT, ATTORNEY, OR RELATIVE OF APPLICANT if applicable - (REPRESENTATION IS OPTIONAL)

NAME OF AGENT, ATTORNEY, OR RELATIVE (LAST, FIRST, MIDDLE INITIAL)	EMAIL ADDRESS

COMPANY NAME

CONTACT PERSON IF OTHER THAN ABOVE (LAST, FIRST, MIDDLE INTITAL)

MAILING ADDRESS (STREET ADDRESS OR P. O. BOX)

CITY	STATE	ZIP CODE	DAYTIME TELEPHONE	ALTERNATE TELEPHONE	FAX TELEPHONE
			( )	( )	( )

AUTHORIZATION OF AGENT ☐ **AUTHORIZATION ATTACHED**

The following information must be completed (or attached to this application - see instructions) unless the agent is a licensed California attorney as indicated in the Certification section, or a spouse, child, parent, registered domestic partner, or the person affected. If the applicant is a business entity, the agent's authorization must be signed by an officer or authorized employee of the business.

The person named in Section 2 above is hereby authorized to act as my agent in this application, and may inspect assessor's records, enter in stipulation agreements, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT, OFFICER, OR AUTHORIZED EMPLOYEE ▶	TITLE	DATE

3. PROPERTY IDENTIFICATION INFORMATION

☐ Yes ☑ No Is this property a single-family dwelling that is occupied as the principal place of residence by the owner?

ENTER APPLICABLE NUMBER FROM YOUR NOTICE/TAX BILL

ASSESSOR'S PARCEL NUMBER	ASSESSMENT NUMBER	FEE NUMBER
013-027-081-000	013-027-081-000	
ACCOUNT NUMBER	TAX BILL NUMBER	

PROPERTY ADDRESS OR LOCATION	DOING BUSINESS AS (DBA), if appropriate
22999 s State Hwy 29	

PROPERTY TYPE ☑

- ☑ SINGLE-FAMILY / CONDOMINIUM / TOWNHOUSE / DUPLEX
- ☐ MULTI-FAMILY/APARTMENTS: NO. OF UNITS _____
- ☐ COMMERCIAL/INDUSTRIAL
- ☑ BUSINESS PERSONAL PROPERTY/FIXTURES
- ☑ AGRICULTURAL
- ☐ MANUFACTURED HOME
- ☐ WATER CRAFT
- ☐ OTHER: _____
- ☐ POSSESSORY INTEREST
- ☑ VACANT LAND
- ☐ AIRCRAFT

4. VALUE	A. VALUE ON ROLL	B. APPLICANT'S OPINION OF VALUE	C. APPEALS BOARD USE ONLY
LAND	$756,802	$234,577	
IMPROVEMENTS/STRUCTURES			
FIXTURES			
PERSONAL PROPERTY (see instructions)			
MINERAL RIGHTS			
TREES & VINES			
OTHER			
TOTAL	$756,802	$234,577	
PENALTIES (amount or percent)			

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

BOE-305-AH (P2) REV. 12 (05-24)

5. TYPE OF ASSESSMENT BEING APPEALED ☑ ***Check only one. See Instructions for filing periods***

☑ REGULAR ASSESSMENT – VALUE AS OF JANUARY 1 OF THE CURRENT YEAR

☐ SUPPLEMENTAL ASSESSMENT
*DATE OF NOTICE: _____ ROLL YEAR: _____

☐ ROLL CHANGE ☐ ESCAPE ASSESSMENT ☐ CALAMITY REASSESSMENT ☐ PENALTY ASSESSMENT
*DATE OF NOTICE: _____ **ROLL YEAR: _____

****Must attach copy of notice or bill, where applicable*** ****Each roll year requires a separate application***

6. REASON FOR FILING APPEAL (FACTS) ***See Instructions before completing this section.***

If you are uncertain of which item to check, please check "I. OTHER" and provide a brief explanation of your reasons for filing this application. The reasons that I rely upon to support requested changes in value are as follows:

A. DECLINE IN VALUE
☑ The assessor's roll value exceeds the market value as of January 1 of the current year.

B. CHANGE IN OWNERSHIP
☐ 1. No change in ownership occurred on the date of _____.
☐ 2. Base year value for the change in ownership established on the date of _____ is incorrect.

C. NEW CONSTRUCTION
☐ 1. No new construction occurred on the date of _____.
☐ 2. Base year value for the completed new construction established on the date of _____ is incorrect.
☐ 3. Value of construction in progress on January 1 is incorrect.

D. CALAMITY REASSESSMENT
☐ Assessor's reduced value is incorrect for property damaged by misfortune or calamity.

E. BUSINESS PERSONAL PROPERTY/FIXTURES. Assessor's value of personal property and/or fixtures exceeds market value.
☐ 1. All personal property/fixtures.
☐ 2. Only a portion of the personal property/fixtures. Attach description of those items.

F. PENALTY ASSESSMENT
☐ Penalty assessment is not justified.

G. CLASSIFICATION/ALLOCATION
☐ 1. Classification of property is incorrect.
☐ 2. Allocation of value of property is incorrect (e.g., between land and improvements).

H. APPEAL AFTER AN AUDIT. Must include description of each property, issues being appealed, and your opinion of value.
☐ 1. Amount of escape assessment is incorrect.
☐ 2. Assessment of other property of the assessee at the location is incorrect.

I. OTHER
☑ Explanation (attach sheet if necessary) _____

7. WRITTEN FINDINGS OF FACTS ($_____ per_____)
☐ Are requested. ☐ Are not requested.

8. THIS APPLICATION IS DESIGNATED AS A CLAIM FOR REFUND ***See Instructions.***
☐ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of taxes on that property – "The Applicant"), (2) an agent authorized by the applicant under item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar Number _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE (Use Blue Pen, Original signature required on paper-filed application)	SIGNED AT (CITY, STATE)	DATE
▶	Hayfork, California	11/20/25

NAME (Please Print)
Zarina Otchkova

FILING STATUS (IDENTIFY RELATIONSHIP TO APPLICANT NAMED IN SECTION 1)

☑ ☑ OWNER ☐ AGENT ☐ ATTORNEY ☐ SPOUSE ☐ REGISTERED DOMESTIC PARTNER ☐ CHILD ☐ PARENT ☐ PERSON AFFECTED
☐ CORPORATE OFFICER OR DESIGNATED EMPLOYEE

Scanned with CamScanner

Additional Explanation

I am appealing based on incorrect and inconsistent assessed land values across parcels that were purchased together and share the same market conditions.

The assessor has valued the parcels at drastically different per-acre amounts:

- Parcel 014-006-14 → $2,940 per acre
- Parcel 013-027-08 → $8,820 per acre
- Parcel 013-028-20 → $2,734 per acre

Neighboring parcels of similar type and location are consistently assessed between approximately $2,734 and $2,940 per acre.

Parcel 013-027-08 is therefore assessed far above market level, with a per-acre value more than triple other parcels in the same group. My opinion of value is based on the adjacent comparable assessed land values from the same sale.