



## Board of Review

Graham Odenheimer, CHAIR  
Chris White, VICE CHAIR

Stella Fujita, MEMBER  
Jody Kjeldsen, MEMBER

### NOTICE OF HEARING & AGENDA

Thursday, September 25, 2025  
1:00 p.m. or shortly thereafter  
Mo'ikeha Building, Meeting Room 2A / 2B  
4444 Rice Street  
Lihue, Kauai, Hawaii 96766

25 SEP 17 P1:47

THE COUNTY OF KAUAI

#### CALL TO ORDER

#### ROLL CALL

#### PUBLIC COMMENTS:

#### APPROVAL OF THE AGENDA

#### APPROVAL OF MEETING MINUTES:

- a. *Open Session Minutes of August 28, 2025.*
- b. *Open Session Minutes of September 4, 2025.*

#### APPEALS SCHEDULED— see attached listing(s)

#### DISCUSSION AND POSSIBLE ACTION ON 2024 MAYOR'S ANNUAL REPORT.

#### DISCUSSION AND POSSIBLE ACTION ON RECCOMENDATIONS FOR THE 2025 MAYOR'S ANNUAL REPORT

#### ANNOUNCEMENTS:

Next Scheduled Meeting: **Thursday, October 2, 2025— 1:00 p.m.**

#### EXECUTIVE SESSION:

Pursuant to sections 92-4, 92-5(immunities,9(a)(1-4)(b) and 92-6(a)(2), Hawai'i Revised Statutes, the Board anticipates going into executive session, closed to the public, for the purposes of: (1) Exercising the adjudicatory function of the Board in order to deliberate the merits of the appeals presented at today's hearing of which appellants will be informed of the Board's decision in writing at a later date (2) Receiving and approving Executive Session minutes, if applicable, and (3) Consulting with the Board's Attorney on questions and issues pertaining to its powers, duties, privileges, immunities and liabilities as these may relate to the appeals scheduled (see attached listings).

**Approval of the Minutes –**

- a. Executive Session Minutes of August 28, 2025.*
- b. Executive Session Minutes of September 4, 2025.*

Discussion to deliberate the merits of the appeals presented at today's hearing for appropriate Board action.

**RETURN TO OPEN SESSION**

Review Board of Review to act on discussions in Executive Session for appeals shown on the attached listing and make those decisions public.

**ADJOURNMENT**

Cc: Mark Bradbury, Deputy County Attorney

**EXECUTIVE SESSION**

Pursuant to Hawai'i Revised Statutes §92-7(a), the Board may, when deemed necessary, hold an executive session on any agenda item without written public notice if the executive session was not anticipated in advance. Any such executive session shall be held pursuant to H.R.S. §92-4 and shall be limited to those items described in H.R.S. §92-5(a).



## COUNTY OF KAUAI BOARD OF REVIEW

### SCHEDULE OF HEARING FOR: September 25, 2025

APPEAL  
CASE#

APPRAISER

APPELLANT/REPRESENTATIVE

TAX MAP KEY

1:00 P.M.

1.	<u>25-0000598</u>	<u>C.Arzadon</u>	<u>Emiko Kuraoka</u>	<u>3-8-010-044-0000</u>
2.	<u>25-0000589</u>	<u>C.Arzadon</u>	<u>Yao Meng</u>	<u>5-4-016-034-0000</u>
3.	<u>24-0000014</u>	<u>D.Ventura</u>	<u>Mary P Silva Revocable Living Trust</u>	<u>4-4-010-009-0000</u>
4.	<u>25-0000389</u>	<u>D.Ventura</u>	<u>Mary P Silva Revocable Living Trust</u>	<u>4-4-010-009-0000</u>
5.	<u>25-0000223</u>	<u>S.Roche</u>	<u>Nicholas P Franklin</u>	<u>4-1-004-042-0000</u>

#### STIPULATIONS

6.	<u>24-0000205</u>	<u>J.Salvador</u>	<u>Christopher W Talbot</u>	<u>4-6-007-004-0008</u>
7.	<u>24-0000277</u>	<u>R.Valenciano</u>	<u>Bryan Redding</u>	<u>5-4-005-039-0033</u>

#### WITHDRAWALS

8.	<u>24-0000078</u>	<u>D.Ventura</u>	<u>Wells Children's Irrev Lifetime Tr JM</u>	<u>5-2-002-011-0006</u>
9.	<u>24-0000081</u>	<u>D.Ventura</u>	<u>John &amp; Marilyn Wells Trust</u>	<u>5-2-002-011-0007</u>
10.	<u>25-0000377</u>	<u>D.Ventura</u>	<u>John &amp; Marilyn Wells Trust</u>	<u>5-2-002-011-0007</u>
11.	<u>24-0000082</u>	<u>D.Ventura</u>	<u>John &amp; Marilyn Wells Trust</u>	<u>5-2-002-011-0008</u>
12.	<u>25-0000369</u>	<u>D.Ventura</u>	<u>John &amp; Marilyn Wells Trust</u>	<u>5-2-002-011-0008</u>

**SCHEDULE OF HEARING FOR: September 25, 2025**  
**(CONTINUED)**

**APPEAL**  
**CASE#**

**APPRAISER**

**APPELLANT/REPRESENTATIVE**

**TAX MAP KEY**

1:00 P.M.
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13.	<u>24-0000079</u>	<u>D.Ventura</u>	<u>Wells Children's Irrev Lifetime Trust</u>	<u>5-2-002-011-0009</u>
14.	<u>24-0000080</u>	<u>D.Ventura</u>	<u>Wells Children's Irrev Lifetime Trust</u>	<u>5-2-002-011-0010</u>
15.	<u>25-0000374</u>	<u>D.Ventura</u>	<u>Wells Children's Irrev Lifetime Trust</u>	<u>5-2-002-011-0010</u>