

COUNTY OF KAUAI  
Minutes of Meeting  
OPEN SESSION

**Approved :**

Board/Committee:	<b>BOARD OF REVIEW</b>	Meeting Date	<b>February 26, 2026</b>
Location	Mo'ikeha Building, Meeting Room 2 A/B	Start of Meeting: 1:01 p.m.	End of Meeting: 3:15p.m.
Present	Chair Chris White, Vice Chair Graham Odenheimer, Members: Karl Miyakee, Stella Fujita, Also: Deputy County Attorney Mark Bradbury; Boards & Commissions Staff: Support Clerk Kodie Kaina; Real Property COK Appraisers: Megan Shimamoto, Randon Valenciano, Lehua Cristobal, Nadia Aquias, Craig Arzadon, Jason Salvador, Damien Ventura, Logan Kennard, Jason Salvador, Vil Balisican		
Excused	None.		
Absent	None.		
SUBJECT	DISCUSSION	ACTION	
<b>Call To Order</b>		Chair Odenheimer called the meeting to order at 1:01 p.m. with 3 members present, which constitutes a quorum. 4-0	
<b>Approval of Agenda</b>	An amendment was made to the agenda.  Chair Odenheimer called for a motion to approve the amended Agenda of February 26, 2026.	<p><i>Ms. Fujita motioned to amend case number 4 on the agenda from Appeal Case #26-0000132 to Appeal Case #26-0000133. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i></p> <p><i>Ms. Fujita moved to approve the amended agenda for the February 26, 2026, meeting. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i></p>	
<b>Approval of Minutes</b>	a. <u>Open Session Minutes of January 22, 2026</u>	<i>Mr. Miyake motioned to accept the open session minutes of January 22, 2026. Ms. Fujita seconded the motion. Motion Carried 4:0.</i>	

SUBJECT	DISCUSSION	ACTION
<p><b>Appeals</b></p>	<p><b><u>26-0000235 J.Salvador Rebecca Smith</u></b></p> <p><i>Ms. Smith was in attendance to present an oral and written testimony to the Board. Mr. Salvador was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	<p><b><u>2-3-020-115-0000</u></b></p>
	<p><b><u>23-0000118 C.Arzadon Edward Macdowell</u></b></p> <p><i>Mr. Mcdowell was in attendance to present an oral and written testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	<p><b><u>4-5-003-027-0000</u></b></p>
	<p><b><u>26-0000050 J.Salvador John-Paul Bolwahn</u></b></p> <p><i>Mr. Bowlwahn was in attendance to present an oral and written testimony to the Board. Mr. Salvador was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	<p><b><u>2-3-024-030-0000</u></b></p>
	<p><b><u>24-0000044 C.Arzadon Cumberland &amp; Western Resources LLC</u></b></p> <p><i>Mr. Greg was in attendance to present an oral and written testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session</i></p>	<p><b><u>3-4-006-001-0000</u></b></p>
	<p><b><u>25-0000001 C.Arzadon Cumberland &amp; Western Resources LLC</u></b></p> <p><i>Mr. Greg was in attendance to present an oral and written testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session</i></p>	<p><b><u>3-4-006-001-0000</u></b></p>
	<p><b><u>26-0000133 C.Arzadon Cumberland &amp; Western Resources LLC</u></b></p> <p><i>Mr. Greg was in attendance to present an oral and written testimony to the Board. Mr. Arzadon was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session</i></p>	<p><b><u>3-4-006-001-0000</u></b></p>
	<p><b><u>26-0000005 R.Valenciano Derrick &amp; Kathryn Ledesma Fam Trust</u></b></p> <p><i>Mr. and Mrs. Ledesma was in attendance to present an oral and written testimony to the Board. Ms. Cristobal was present on behalf of the County and presented her report to the Board.</i></p>	<p><b><u>2-8-005-016-0001</u></b></p>

SUBJECT	DISCUSSION	ACTION
	<i>The Board reviewed the testimony provided in the Executive Session.</i>	
	<p><b><u>526-000018 L.Kennard Snyder Family Trust 4-4-014-011-0000</u></b>  <i>No one was in attendance to present an oral and written testimony to the Board. Mr. Kennard was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b><u>26-000032 L.Kennard Joyce Chang 5-1-005-015-0005</u></b>  <i>Mr. Kennard was in attendance to present an oral and written testimony to the Board. Mr. Salvador was present on behalf of the County and presented his report to the Board.</i></p> <p><i>The Board reviewed the testimony provided in the Executive Session.</i></p>	
	<p><b><u>26-000003 R.Valenciano Judith Emmett Ohana Trust 2-4-005-120-0002</u></b>  <i>The Chair granted a continuance of this appeal</i></p>	
	<p><b><u>23-0000634 D.Ventura Thomas &amp; Wendy O'Malley 2-8-029-026-0000</u></b>  <i>The Chair granted a continuance of this appeal</i></p>	
<b>Stipulations</b>	<p><b><u>26-000032 L.Kennard Joyce Chang 5-1-005-015-0005</u></b>  <i>Ms. Fujita motioned to accept the County of Kauai's stipulation for the market, assessed, and net taxable value of \$1,921,600, and tax classification of Vacation Rental for the 2026 Tax Year. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i></p>	
	<p><b><u>26-000033 L.Kennard Gardentyne LLC 5-2-005-023-0001</u></b>  <i>Mr. Odenheimer motioned to accept the County of Kauai's stipulation for the market, assessed, and net taxable value of \$6,800,000 for the 2026 Tax Year.. Ms. Fujita seconded the motion. Motion Carried 4:0</i></p>	
	<p><b><u>13.26-0000511 J.Salvador Stuart &amp; Patricia Taylor 2-3-024-070-0000</u></b>  <i>Mr Odenheimer motioned to accept the County of Kauai's stipulation for total exemptions of \$310,000 and net-taxable value of \$767,500 for the 2026 Tax Year. Ms. Fujita seconded the motion. Motion Carried 4:0</i></p>	
	<p><b><u>26-000014 D.Ventura Zoke Properties II, LLC 2-6-017-015-0000</u></b></p>	

SUBJECT	DISCUSSION	ACTION
	<p><i>Ms. Fujita motioned to accept the County of Kauai’s stipulation for the market, assessed, and net taxable value of \$7,980,000, and tax classification of Non-Owner-Occupied Residential for the 2026 Tax Year. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i></p>	
	<p><b><u>26-0000437 D.Ventura</u></b> <b><u>80 Degrees &amp; Sunny, LLC</u></b> <b><u>2-6-017-018-0000</u></b></p> <p><i>Ms. Fujita motioned to accept the County of Kauai’s stipulation for the market, assessed, and net taxable value of \$9,541,900, and tax classification of Non-Owner-Occupied Residential for the 2026 Tax Year. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i></p>	
	<p><b><u>26-0000168 D.Ventura</u></b> <b><u>Six Season, LLC</u></b> <b><u>2-6-017-019-0000</u></b></p> <p><i>Mr. Miyake motioned to accept the County of Kauai’s stipulation for the market, assessed, and net taxable value of \$7,523,600, and tax classification of Non-Owner-Occupied Residential for the 2026 Tax Year. Ms. Fujita seconded the motion. Motion Carried 4:0</i></p>	
<b>Withdrawals</b>	<p><b><u>23-0000405 C.Arzadon Harry &amp; Jeanette Weinberg Foundation Inc.</u></b> <b><u>3-6-006-091-0000</u></b></p> <p><i>Appeal withdrawn; no board action required.</i></p>	
	<p><b><u>24-0000074 C.Arzadon Harry &amp; Jeanette Weinberg Foundation Inc.</u></b> <b><u>3-6-006-091-0000</u></b></p> <p><i>Appeal withdrawn; no board action required.</i></p>	
	<p><b><u>25-0000034 C.Arzadon Monica Hermes</u></b> <b><u>2-8-031-163-0000</u></b></p> <p><i>Appeal withdrawn; no board action required.</i></p>	
	<p><b><u>23-0000556 C.Arzadon SEC 106 LLC</u></b> <b><u>2-8-019-020-0000</u></b></p> <p><i>Appeal withdrawn; no board action required.</i></p>	
	<p><b><u>24-0000990 C.Arzadon SEC 106 LLC</u></b> <b><u>2-8-019-020-0000</u></b></p> <p><i>Appeal withdrawn; no board action required.</i></p>	

SUBJECT	DISCUSSION	ACTION
	<u><b>23-0000901 C.Arzadon Wilcox Family LTD Partnership</b></u> <i>Appeal withdrawn; no board action required.</i>	<u><b>3-4-005-001-0000</b></u>
	<u><b>24-0000330 C.Arzadon Tower Kauai Lagoons Retail LLC</b></u> <i>Appeal withdrawn; no board action required.</i>	<u><b>3-5-001-173-0000</b></u>
	<u><b>25-0000038 C.Arzadon Kirk &amp; Tracie Brewer Rev Trust</b></u> <i>Appeal withdrawn; no board action required.</i>	<u><b>2-8-030-078-0000</b></u>
	<u><b>25-0000955 J.Salvador Leslie J. Kilconye Trust</b></u> <i>Appeal withdrawn; no board action required.</i>	<u><b>2-8-031-130-0000</b></u>
	<u><b>26-0000490 V.Balisacan Aaron Feinberg</b></u> <i>Appeal withdrawn; no board action required.</i>	<u><b>4-6-036-094-0000</b></u>
<b>Announcements</b>	Next Meeting: Thursday, March 5, 2026	
<b>Executive Session</b>	<i>Under HRS § 92-4, 92-5(a)(4), 92-9(a)(1-4) (b) and 92-6(a)(2), Ms. Fujita moved that the Board go into Executive Session at 2:25 p.m. Mr. Odenheimer seconded the motion. Motion carried 4:0</i>	
<b>Return to Open Session</b>	<u>Ratify Board of Review actions taken in Executive Session for appeals shown on the attached listing and make those decisions public</u>	
<b>Appeals</b>	<u><b>26-0000235 J.Salvador Rebecca Smith</b></u> <i>Decision to be reconsidered.</i>	
	<u><b>23-0000118 C.Arzadon Edward Macdowell</b></u> <i>Ms. Fujita motioned to sustain the County of Kaua'i market value of \$1,594,400 with no lack of uniformity for the 2023 tax year. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i>	
	<u><b>26-0000050 J.Salvador John-Paul Bolwahn</b></u> <i>Decision to be reconsidered.</i>	
	<u><b>24-0000044 C.Arzadon Cumberland &amp; Western Resources LLC</b></u> <i>Ms. Fujita motioned to sustain the County of Kaua'i tax classification of "Industrial" for the 2024 tax year. Mr. Odenheimer</i>	

SUBJECT	DISCUSSION	ACTION
	<i>seconded the motion. Motion Carried 4:0</i>	
	<p><b><u>25-000001 C.Arzadon Cumberland &amp; Western Resources LLC 3-4-006-001-0000</u></b>  <i>Ms. Fujita motioned to sustain the County of Kaua'i tax classification of "Industrial" for the 2025 tax year. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i></p>	
	<p><b><u>26-000133 C.Arzadon Cumberland &amp; Western Resources LLC 3-4-006-001-0000</u></b>  <i>Ms. Fujita motioned to sustain the County of Kaua'i tax classification of "Industrial" for the 2026 tax year. Mr. Odenheimer seconded the motion. Motion Carried 4:0</i></p>	
	<p><b><u>26-000005 R.Valenciano Derrick &amp; Kathryn Ledesma Fam Trust 2-8-005-016-0001</u></b>  <i>Mr. Odenheimer motioned to sustain the County of Kaua'i tax classification of Non-Owner-Occupied Residential for the 2026 tax year. Mr. Miyake seconded the motion. Motion Carried 4:0</i></p>	
	<p><b><u>526-000018 L.Kennard Snyder Family Trust 4-4-014-011-0000</u></b>  <i>Mr. Odenheimer motioned to sustain the County of Kaua'i market and assessed value of \$1,464,700 for the 2026 tax year. Ms. Fujita seconded the motion. Motion Carried 4:0</i></p>	
<b>Adjournment</b>	Chair White adjourned the meeting at 3:15p.m.	

Submitted by: \_\_\_\_\_  
 Kodie Kaina, Staff Support Clerk

Reviewed and Approved by: \_\_\_\_\_  
 Chris White, Chair

- ( ) Approved as circulated.
- ( ) Approved with amendments. See minutes of \_\_\_\_\_ meeting.