

## BOARD OF REVIEW

GRAHAM ODENHEIMER, CHAIR  
CHRIS WHITE, VICE CHAIR

STELLA FUJITA, MEMBER  
JODY KJELDSSEN, MEMBER

### Meetings of the Board of Review will be conducted as follows until further notice:

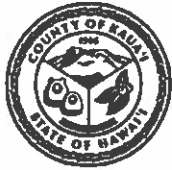
- Meetings will be publicly noticed pursuant to HRS Chapter 92.
- Minutes of the meeting will be completed pursuant to HRS Chapter 92 and posted to the Commission's website upon completion and approval.

### Public Comments and Testimony:

- **Written testimony** will be accepted for any agenda item herein.
  - Written testimony indicating your 1) name or pseudonym, and if applicable, your position/title and organization you are representing, 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address), may be submitted to [kkaina@kauai.gov](mailto:kkaina@kauai.gov) or mailed to the Board of Review, c/o Office of Boards and Commission, 4444 Rice Street, Suite 300, Lihue, Hawaii 96766.
  - Written testimony received by the Board of Review at least 24 hours prior to the meeting will be distributed to all Board of Review members prior to the meeting.
- **Oral testimony** will be taken during the public testimony portion of the meeting in-person at the public meeting.
  - It is recommended that anyone interested in providing oral testimony register at least 24 hours prior to the meeting by emailing [kkaina@kauai.gov](mailto:kkaina@kauai.gov) or calling (808) 241-4919. Any request to register shall include your 1) name or pseudonym, and if applicable, your position/title and organization you are representing, and 2) the agenda item that you are providing comment on, and 3) contact information (telephone number and email address).
  - Per the Board of Review and Chair's practice, there is a three-minute time limit per testifier per agenda item.
  - Individuals who have not registered to provide testimony will be given an opportunity to speak on an agenda item following speakers who have registered.

### **SPECIAL ASSISTANCE**

IF YOU NEED AN AUXILIARY AID/SERVICE, OTHER ACCOMMODATION DUE TO A DISABILITY, OR AN INTERPRETER FOR NON-ENGLISH SPEAKING PERSONS PLEASE CONTACT THE OFFICE OF BOARDS AND COMMISSIONS AT (808) 241-4917 OR [ADAVIS@KAUAI.GOV](mailto:ADAVIS@KAUAI.GOV) AS SOON AS POSSIBLE. REQUESTS MADE AS EARLY AS POSSIBLE WILL ALLOW ADEQUATE TIME TO FULFILL YOUR REQUEST. UPON REQUEST, THIS NOTICE IS AVAILABLE IN ALTERNATIVE FORMATS SUCH AS LARGE PRINT, BRAILLE, OR ELECTRONIC COPY.



## Board of Review

Graham Odenheimer, CHAIR  
Chris White, VICE CHAIR

Stella Fujita, MEMBER  
Jody Nieldsen, 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

#### 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.

- |     |                   |                  |  |                         |
|-----|-------------------|------------------|--|-------------------------|
| 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> |