



BOARD OF REVIEW

CHRIS WHITE, CHAIR
GRAHAM ODENHEIMER, VICE CHAIR

STELLA FUJITA, MEMBER
KARL MIYAKE, 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.

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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 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 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.

OFFICE OF
THE COUNTY CLERK
KAPAHUA, HAWAII

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
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

Chris White, CHAIR
Graham Odenheimer, VICE CHAIR

Stella Fujita, MEMBER
Karl Miyake, MEMBER

NOTICE OF HEARING & AGENDA

Thursday, February 26, 2026
1:00 p.m. or shortly thereafter
Mo'ikeha Building, Meeting Room 2A /2B
4444 Rice Street
Lihue, Kauai, Hawaii 96766

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OFFICE OF
THE COUNTY CLERK
COUNTY OF KAUAI

CALL TO ORDER

ROLL CALL

PUBLIC COMMENTS:

APPROVAL OF THE AGENDA

APPROVAL OF MEETING MINUTES:

- a. *Open Session Minutes of January 22, 2026*

APPEALS SCHEDULED— see attached listing(s)

ANNOUNCEMENTS:

Next Scheduled Meeting: **Thursday, March 5, 2026— 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 January 22, 2026*

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: February 26, 2026

1:00 P.M.

<u>APPEAL CASE#</u>	<u>APPRAISER</u>	<u>APPELLANT/REPRESENTATIVE</u>	<u>TAX MAP KEY</u>
1. <u>23-0000118</u>	<u>C.Arzadon</u>	<u>Edward Macdowell</u>	<u>4-5-003-027-0000</u>
2. <u>24-0000044</u>	<u>C.Arzadon</u>	<u>Cumberland & Western Resources LLC</u>	<u>3-4-006-001-0000</u>
3. <u>25-0000001</u>	<u>C.Arzadon</u>	<u>Cumberland & Western Resources LLC</u>	<u>3-4-006-001-0000</u>
4. <u>26-0000132</u>	<u>C.Arzadon</u>	<u>Cumberland & Western Resources LLC</u>	<u>3-4-006-001-0000</u>
5. <u>26-0000018</u>	<u>L.Kennard</u>	<u>Snyder Family Trust</u>	<u>4-4-014-011-0000</u>
6. <u>26-0000032</u>	<u>L.Kennard</u>	<u>Joyce Chang</u>	<u>5-1-005-015-0005</u>
7. <u>26-0000235</u>	<u>J.Salvador</u>	<u>Rebecca Smith</u>	<u>2-3-020-115-0000</u>
8. <u>26-0000050</u>	<u>J.Salvador</u>	<u>John-Paul Bolwahn</u>	<u>2-3-024-030-0000</u>
9. <u>26-0000003</u>	<u>R.Valenciano</u>	<u>Judith Emmett Ohana Trust</u>	<u>2-4-005-120-0002</u>
10. <u>26-0000005</u>	<u>R.Valenciano</u>	<u>Derrick & Kathryn Ledesma Fam Trust</u>	<u>2-8-005-016-0001</u>
11. <u>23-0000634</u>	<u>D.Ventura</u>	<u>Thomas & Wendy O'Malley</u>	<u>2-8-029-026-0000</u>

STIPULATIONS

12. <u>26-0000033</u>	<u>L.Kennard</u>	<u>Gardentyme LLC</u>	<u>5-2-005-023-0001</u>
13. <u>26-0000511</u>	<u>J.Salvador</u>	<u>Stuart & Patricia Taylor</u>	<u>2-3-024-070-0000</u>
14. <u>26-0000014</u>	<u>D.Ventura</u>	<u>Zoke Properties II, LLC</u>	<u>2-6-017-015-0000</u>

SCHEDULE OF HEARING FOR: February 26, 2026
(CONTINUED)

15.	<u>26-0000437</u>	<u>D.Ventura</u>	<u>80 Degrees & Sunny, LLC</u>	<u>2-6-017-018-0000</u>
16.	<u>26-0000168</u>	<u>D.Ventura</u>	<u>Six Season, LLC</u>	<u>2-6-017-019-0000</u>

WITHDRAWALS

17.	<u>23-0000405</u>	<u>C.Arzadon</u>	<u>Harry & Jeanette Weinberg Foundation Inc.</u>	<u>3-6-006-091-0000</u>
18.	<u>24-0000074</u>	<u>C.Arzadon</u>	<u>Harry & Jeanette Weinberg Foundation Inc.</u>	<u>3-6-006-091-0000</u>
19.	<u>25-0000034</u>	<u>C.Arzadon</u>	<u>Monica Hermes</u>	<u>2-8-031-163-0000</u>
20.	<u>23-0000556</u>	<u>C.Arzadon</u>	<u>SEC 106 LLC</u>	<u>2-8-019-020-0000</u>
21.	<u>24-0000990</u>	<u>C.Arzadon</u>	<u>SEC 106 LLC</u>	<u>2-8-019-020-0000</u>
22.	<u>23-0000901</u>	<u>C.Arzadon</u>	<u>Wilcox Family LTD Partnership</u>	<u>3-4-005-001-0000</u>
23.	<u>24-0000330</u>	<u>C.Arzadon</u>	<u>Tower Kauai Lagoons Retail LLC</u>	<u>3-5-001-173-0000</u>
24.	<u>25-0000038</u>	<u>C.Arzadon</u>	<u>Kirk & Tracie Brewer Rev Trust</u>	<u>2-8-030-078-0000</u>
25.	<u>25-0000955</u>	<u>J.Salvador</u>	<u>Leslie J. Kilconye Trust</u>	<u>2-8-031-130-0000</u>
26.	<u>26-0000490</u>	<u>V.Balisacan</u>	<u>Aaron Feinberg</u>	<u>4-6-036-094-0000</u>