



STATE
BOARD OF EQUALIZATION

Case # 25-116

New Evidence

CASE 90 2025-2026

Parcel Equity Analysis

Subject:

No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN cost/sf	Act Year	*Eff. Year	*Age	*Econ. Obs.	*Build Cd.	*Quality Class Cd.	Descr.	*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Bsmnt	Unfin Bsmnt	Garage Ct	Total SqFt	Patio Ct	Total SqFt	Pool	Casita/Guest House	Golf / View	Taxable Values			Suppl. Year	Comments
S	139-32-703-002	2709 PINTO LN	4,985	182.95	1968	2011	14	0.0%	01	40	Good	Frame-Stucco	10	4	2	0	0	2	1834	3	1,785	Y	1096	N	\$525,000	\$711,097	\$1,672,790	22/23	

Equity Comparison Properties:

No.	Parcel Number	Property Address	Bldg SqFt	Bldg RCN cost/sf	Act Year	*Eff. Year	*Age	*Econ. Obs.	*Built			*Quality Class	*Construction Type	*Wall Ht.	Full Baths	Half Baths	Finish Bsmnt	Unfin Bsmnt	Garage		Patio	Pool	Casita/G		Golf / View	Taxable Values			Comments	25/26 Suppl.	Comments
									Ct.	Cd.	Descr.								Ct	Total SqFt			Ct	Total SqFt		Guest House	View	Land			
1	139-32-701-005	2720 PINTO LN	4,942	551.81	2019	2019	6	0.0%	05	74	Exceptional/G	Frame-Brick Ven	12	2	1		0	2	2757	5	4,288	Y	455	N	\$446,250	\$26,415	\$4,887,844	24/25			Chngd Frame-Brick Ven
2	139-32-702-001	2329 ALTA DR	9,712	304.16	2002	2002	23	0.0%	02	65	Excellent Plus	Frame-Stucco	12	10	1	4,675	0	1	1103	9	2,921	Y	788	N	\$525,000	\$0	\$3,634,950				
3	139-32-306-024	2905 PINTO LN	7,077	350.73	2004	2004	21	0.0%	01	65	Excellent Plus	Frame-Stucco	14	4	2		0	2	1672	4	1,003	Y	916	N	\$525,000	\$1,450,954	\$3,264,258	13/14	Sale #1	\$62,473	Addition added
4	139-32-703-013	2710 PALOMINO LN	12,138	243.09	1952	1996	29	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	4	1		7,394	3	2590	5	2,708	N	3984	N	\$656,250	\$1,645,409	\$3,147,657	01/02			
5	139-32-702-016	2323 PINTO LN	7,261	243.09	2016	2016	9	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	5	1		0	1	932	6	3,250	Y	1279	N	\$525,000	\$345,860	\$2,677,690	19/20			
6	139-32-306-010	3071 ARABIAN RD	7,207	307.01	1998	1998	27	0.0%	02	65	Excellent Plus	Frame-Stucco	12	6	1	1,029	0	1	1424	3	1,613	Y	2144	N	\$525,000	\$64,351	\$2,558,356	13/14			
7	139-32-305-005	3000 ARABIAN RD	8,534	275.08	1999	2002	23	0.0%	02	60	Excellent	Frame-Siding/St	12	5	1		0	1	718	7	1,938	Y	0	N	\$525,000	\$347,302	\$2,441,358	24/25			
8	139-32-306-019	3051 ARABIAN RD	5,828	372.19	1998	1998	27	0.0%	02	72	Exceptional/Fc	Frame-Stucco	14	5	0		0	1	840	2	969	Y	0	N	\$525,000	\$1,326,780	\$2,401,596	98/99			
9	139-32-306-020	2801 PINTO LN	11,281	264.37	1960	1976	49	0.0%	01	55	Very Good - Ex	Frame-Siding/St	10	6	2	4,360	0	1	480	4	1,101	Y	11098	N	\$525,000	\$1,089,531	\$2,241,375	02/03			
10	139-32-702-002	2327 ALTA DR	6,849	306.37	1977	1995	30	0.0%	01	60	Excellent	Frame-Stucco	12	4	1		0	1	768	6	2,456	Y	1323	N	\$603,750	\$648,512	\$2,049,704	24/25	Sale #2		
11	139-32-305-001	3011 PINTO LN	6,859	206.10	1959	1995	30	0.0%	01	60	Excellent	Frame-Brick Ven	12	5	0		0	2	1267	3	2,615	Y	1861	N	\$525,000	\$228,486	\$1,885,282	25/26	Petitioner		QC
12	139-32-702-030	2315 ALTA DR	7,256	221.82	1974	1993	32	0.0%	01	50	Very Good	Frame-Brick Ven	10	4	1		0	1	1150	3	668	Y	1950	N	\$525,000	\$572,889	\$1,856,295	13/14	Sale #6		Permits for remodel
13	139-32-703-004	2609 PINTO LN	6,294	229.33	1959	2004	21	0.0%	02	55	Very Good - Ex	Frame-Stucco	0	3	1		0	1	840	4	1,525	Y	0	N	\$525,000	\$905,789	\$1,856,150	13/14			
14	139-32-702-021	2426 PALOMINO LN	6,711	243.09	1996	1996	29	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	5	1		0	1	705	3	1,016	Y	0	N	\$525,000	\$851,743	\$1,802,819	03/04	Sale #4		
15	139-32-703-002	2709 PINTO LN	4,985	182.95	1968	2011	14	0.0%	01	40	Good	Frame-Stucco	10	4	2		0	2	1834	3	1,785	Y	1096	N	\$525,000	\$711,097	\$1,672,790	22/23	SUBJECT		
16	139-32-702-013	2333 PINTO LN	6,575	180.62	1954	2007	23	0.0%	01	60	Excellent	Frame-Stucco	10	6	0		0	0	0	4	1,648	Y	714	N	\$525,000	\$819,013	\$2,138,209	24/25	Sale #3	\$511,058	QC & Eff. Age
17	139-32-702-009	2400 PINTO LN	4,950	295.07	1990	1990	35	0.0%	02	60	Excellent	Frame-Siding/St	12	4	0		0	1	880	5	1,151	Y	880	N	\$603,750	\$675,551	\$1,564,659	02/03			
18	139-32-701-008	2608 PINTO LN	4,476	180.10	2002	2003	22	0.0%	02	45	Good-Very Go	Frame-Siding/St	0	4	0		0	2	1164	3	2,001	Y	0	N	\$525,000	\$343,120	\$1,489,092	24/25	Petitioner		
19	139-32-702-007	2508 PINTO LN	6,482	243.09	1990	1990	35	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	5	1		0	1	852	6	564	Y	0	N	\$525,000	\$617,483	\$1,444,977	02/03			
20	139-32-702-012	2337 PINTO LN	5,178	165.01	1952	1996	29	0.0%	04	40	Good	Frame-Stucco	8	6	0	1,652	0	1	936	5	1,032	Y	0	N	\$525,000	\$165,584	\$1,409,345	25/26	Petitioner	\$186,749	Add. Det. Garage
21	139-32-305-003	3013 PINTO LN	8,087	243.09	1980	1981	44	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	5	0		0	1	660	6	1,331	Y	0	N	\$525,000	\$643,369	\$1,357,238	02/03			
22	139-32-703-003	2701 PINTO LN	5,430	156.14	1998	1998	27	0.0%	02	40	Good	Frame-Siding/St	0	4	1		0	1	1300	1	144	Y	0	N	\$525,000	\$474,391	\$1,348,014	13/14	Petitioner		
24	139-32-701-011	500 SHETLAND RD	7,249	309.75	1970	1973	52	0.0%	01	60	Excellent	Masonry-Slump	12	4	0		0	1	720	3	2,079	Y	192	N	\$656,250	\$624,903	\$1,340,978	02/03			
25	139-32-703-009	2694 PALOMINO LN	4,475	172.99	2009	2009	16	0.0%	02	40	Good	Frame-Stucco	10	5	0		0	1	672	4	696	Y	0	N	\$262,500	\$242,231	\$1,091,256	13/14			
26	139-32-702-027	2408 PALOMINO LN	7,350	170.40	1972	1979	46	0.0%	01	40	Good	Frame-Stucco	0	4	2		264	2	1916	5	1,753	Y	0	N	\$551,250	\$41,358	\$1,071,480	24/25			
27	139-32-306-001	2981 PINTO LN	6,533	243.09	1961	1982	64	0.0%	02	55	Very Good - Ex	Frame-Stucco	10	6	0		0	1	840	5	1,946	Y	1074	N	\$525,000	\$285,874	\$1,068,925	13/14	Petitioner		Eff. Age
28	139-32-702-014	2331 PINTO LN	4,758	173.89	1962	1987	38	0.0%	01	40	Good	Frame-Stucco	0	3	0		0	0	0	3	807	Y	0	N	\$525,000	\$232,709	\$1,048,352	13/14			
29	139-32-702-008	2500 PINTO LN	6,099	248.25	1963	2014	54	0.0%	01	60	Excellent	Frame-Stucco	8	4	1		0	2	1423	4	1,274	Y	1602	N	\$525,000	\$409,223	\$2,520,835	02/03		\$1,538,095	Rmdl Sim. to Subject
30	139-32-703-008	2700 PALOMINO LN	3,548	200.57	2000	2000	25	0.0%	01	45	Good-Very Go	Frame-Stucco	0	3	1	750	0	1	748	3	872	N	0	N	\$367,500	\$440,240	\$1,020,273	02/03			
31	139-32-304-007	2901 ALTA DR	4,727	219.91	1980	1980	45	0.0%	01	50	Very Good	Frame-Stucco	10	3	0		0	1	868	2	701	Y	0	N	\$525,000	\$377,117	\$951,491	02/03			
32	139-32-304-008	2801 ALTA DR	4,726	233.68	1961	1965	60	9.0%	01	50	Very Good	Frame-Brick Ven	10	3	1		0	0	0	3	2,091	Y	1196	N	\$525,000	\$53,249	\$924,832	18/19			
33	139-32-306-023	2800 PALOMINO LN	3,580	135.44	1985	1985	40	0.0%	01	30	Average	Frame-Stucco	0	4	0		0	1	900	3	2,124	Y	0	N	\$525,000	\$0	\$894,458				
34	139-32-304-009	2727 ALTA DR	4,807	190.21	1966	1966	59	0.0%	01	45	Good-Very Go	Frame-Siding/St	0	3	1		0	0	0	4	974	Y	1120	N	\$525,000	\$0	\$886,089		Sale #7		
35	139-32-304-017	2800 PINTO LN	2,993	188.53	1957	1959	66	0.0%	01	40	Good	Frame-Stucco	0	3	1		0	2	4200	2	793	Y	0	N	\$525,000	\$163,960	\$823,093	02/03			
36	139-32-702-006	2520 PINTO LN	5,676	150.00	1962	1974	51	0.0%	01	35	Avg.-Good	Frame-Stucco	0	2	0		0	1	2280	2	226	Y	0	N	\$525,000	\$168,677	\$815,964	07/08	Petitioner		
37	139-32-702-015	2327 PINTO LN	2,983	164.70	1962	1985	58	0.0%	01	35	Avg.-Good	Frame-Stucco	0	2	0		0	1	600	4	916	Y	816	N	\$525,000	\$108,710	\$815,278	17/18	Petitioner		Eff. Age
38	139-32-306-026	2951 PINTO LN	5,064	177.89	1951	1959	66	0.0%	01	40	Good	Masonry-CB/CB	0	3	0		0	1	528	3	679	Y	0	N	\$525,000	\$0	\$805,973				
39	139-32-703-005	2601 PINTO LN	4,068	177.17	1964	1964	61	0.0%	01	40	Good	Frame-Siding/St	0	2	1		0	1	756	3	1,667	Y	0	N	\$525,000	\$193,694	\$805,432	02/03			
40	139-32-702-011	2525 PINTO LN	3,949	185.47	1960	1970	55	0.0%	01	40	Good	Masonry-CB/CB	0	3	0		0	0	0	4	1,132	Y	990	N	\$525,000	\$39,537	\$798,170	09/10			
41	139-32-701-009	2600 PINTO LN	4,740	179.80	1954	1968	57	0.0%	01	40	Good	Masonry-CB/CB	0	2	1		0	1	984	2	435	Y	0	N	\$525,000	\$					

PHOTOGRAPH ADDENDUM
CASE #: 25-116

