

This appeal is identified as application number #4-2024.

Date Received: August 26, 2024

Certification Date: August 28, 2024

Applicant: Wanda S. Shuler

Assessment Number: 820-000-447

Owner Address:

18300 Riverview Ranch Rd

Red Bluff, CA 96080

Brief History of Subject

The subject aircraft is a 2014 I.C.P. Savannah S, an Italian-manufactured short takeoff and landing (STOL) light sport aircraft. These aircraft are uncommon in the United States, and no comparable listings were initially found domestically. Additionally, the aircraft is not listed in the Aircraft Bluebook, limiting the availability of standard valuation references. As a result, the original valuation was based on international listings of similar Savannah S models.

Following the issuance of the tax bill, the owner filed an appeal. Through continued communication with the owner and further research into this class of aircraft, it was determined that a more accurate valuation could be established using domestic listings of comparable STOL-type aircraft.

Based on this revised approach, the aircraft was revalued at **\$47,780**, an amount the owner has accepted. It should be noted that this value is lower than the amount originally requested by the owner. After review of comparable aircraft, both the owner and the Assessor's Office agreed this revised valuation more accurately reflects market conditions.

The Assessor's Office now seeks approval of the stipulated value of **\$47,780**.