

1 PILLSBURY WINTHROP SHAW PITTMAN LLP  
2 BREANN E. ROBOWSKI (267851)  
3 breann.robowski@pillsburylaw.com  
4 CRAIG A. BECKER (130900)  
5 craig.becker@pillsburylaw.com  
6 2550 Hanover Street  
7 Palo Alto, CA 94304-1115  
8 Telephone: 650.233.4500  
9 Facsimile: 650.233.4545

10 Attorneys for Plaintiffs  
11 PARK HOTELS & RESORTS INC.,  
12 PK DOMESTIC PROPERTY LLC, and  
13 CHSP SAN FRANCISCO LLC

ELECTRONICALLY  
**FILED**

Superior Court of California,  
County of San Francisco

**06/27/2023**  
Clerk of the Court  
BY: MARK UDAN

Deputy Clerk

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA

11 COUNTY OF SAN FRANCISCO

12 UNLIMITED CIVIL JURISDICTION

13 **CGC-23-607304**

14  
15 PARK HOTELS & RESORTS INC.,  
16 a Delaware Corporation,  
17 PK DOMESTIC PROPERTY LLC,  
18 a Delaware Limited Liability Company, and  
19 CHSP SAN FRANCISCO LLC,  
20 a Delaware Limited Liability Company,

21 Plaintiffs,

22 vs.

23 CITY AND COUNTY OF SAN FRANCISCO,  
24 SAN FRANCISCO ASSESSOR-RECORDER,  
25 SAN FRANCISCO CONTROLLER, SAN  
26 FRANCISCO BOARD OF SUPERVISORS,  
27 SAN FRANCISCO TREASURER,  
28 SAN FRANCISCO TAX COLLECTOR, and  
DOES 1-10,

Defendants.

Case No.

**VERIFIED COMPLAINT FOR REFUND  
OF REAL PROPERTY TRANSFER  
TAXES**

1 Plaintiffs Park Hotels & Resorts Inc. (“Park”), PK Domestic Property LLC (“PK Domestic”),  
2 and CHSP San Francisco LLC (“CHSP SF”) (collectively, “Plaintiffs”) hereby seek an order from  
3 the Court directing Defendants City and County of San Francisco (“CCSF”), San Francisco  
4 Assessor-Recorder (“Assessor-Recorder”), San Francisco Controller (“Controller”), San Francisco  
5 Board of Supervisors (“Board of Supervisors”), San Francisco Treasurer (“Treasurer”), San  
6 Francisco Tax Collector (“Tax Collector”), and DOES 1 through 10 (collectively, “Defendants”) to  
7 refund real property transfer taxes that Defendants illegally and erroneously imposed and collected  
8 from Plaintiffs, and allege the following:

9 **PARTIES**

- 10 1. Plaintiff Park is, and at all times relevant hereto was, a corporation duly organized  
11 and existing under the laws of Delaware and registered to do business in the State of California.
- 12 2. Plaintiff PK Domestic is, and at all times relevant hereto was, a limited liability  
13 company duly organized and existing under the laws of Delaware.
- 14 3. Plaintiff CHSP SF is, and at all times relevant hereto was, a limited liability company  
15 duly organized and existing under the laws of Delaware and registered to do business in the State of  
16 California.
- 17 4. Defendant CCSF is, and at all times relevant hereto was, a combined political  
18 subdivision of the State of California consisting of both a city and county.
- 19 5. Defendant Assessor-Recorder is, and at all times relevant hereto was, an officer of  
20 CCSF.
- 21 6. Defendant Controller is, and at all times relevant hereto was, an officer of CCSF.
- 22 7. Defendant Board of Supervisors is, and at all times relevant hereto was, a legislative  
23 body of CCSF authorized by the CCSF Charter.
- 24 8. Defendant Treasurer is, and at all times relevant hereto was, an officer of CCSF.
- 25 9. Defendant Tax Collector is, and at all times relevant hereto was, an officer of CCSF.
- 26 10. The true names and capacities of the defendant DOES 1 through 10, whether  
27 individual, corporate, or otherwise, are presently unknown to Plaintiffs; therefore, Plaintiffs sue such  
28

1 defendants by fictitious names. Once ascertained, Plaintiffs will amend this Verified Complaint to  
2 allege the true names and capacities of these “Doe” Defendants.

3 11. Plaintiffs are informed and believe, and based thereon allege, that each of the  
4 Defendants are legally responsible in some manner for the actions, acts, omissions, and occurrences  
5 set forth herein, and that the injuries and damages alleged herein were and are the direct and  
6 proximate result of the actions, acts, omissions, and occurrences of these Defendants. Plaintiffs are  
7 informed and believe, and based thereon allege, that each of the Defendants ratified the actions and  
8 omissions of the other Defendants.

### 9 **JURISDICTION & VENUE**

10 12. Jurisdiction of this action is vested in this Court pursuant to San Francisco Business  
11 and Tax Regulations Code (“SFBTRC”), Article 12-C, section 1113.3(b), California Revenue and  
12 Taxation Code (“R&TC”) sections 11934, 5140 and 5141(b), and California Government Code  
13 section 940 *et seq.*

14 13. Venue is proper in this Court pursuant to SFBTRC, Article 12-C, section 1113.3(b),  
15 R&TC section 5140, and California Code of Civil Procedure section 394 because Defendants and  
16 the property that are the subject of this action are situated in this County and the events giving rise to  
17 the claims in this action arose in this County.

### 18 **CCSF’S REAL PROPERTY TRANSFER TAX**

19 14. This is an action for refund of real property transfer taxes, penalties, and interest that  
20 Plaintiffs paid to Defendants under protest on certain hotel real property that Plaintiffs acquired in an  
21 arm’s length transaction on September 18, 2019. As detailed below, Plaintiffs seek a refund  
22 primarily on the basis that the real property transfer taxes were erroneously and illegally imposed  
23 and collected on a value greater than both the consideration paid for and the fair market value of the  
24 real property conveyed as of the date of the transfer.

25 15. California’s Documentary Transfer Tax Act (R&TC section 11901 *et seq.*) authorizes  
26 the board of supervisors of a county or city and county to impose real property transfer taxes on  
27 realty sold within the county. R&TC section 11911(a) states:  
28

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

The board of supervisors of any county or city and county, by an ordinance adopted pursuant to this part, may impose, on each deed, instrument, or writing by which any lands, tenements, or other realty sold within the county shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrance remaining thereon at the time of sale) exceeds one hundred dollars (\$100) a tax at the rate of fifty-five cents (\$0.55) for each five hundred dollars (\$500) or fractional part thereof.

16. CCSF adopted SFBTRC, Article 12-C (the “SF Transfer Tax Ordinance”) pursuant to the authority contained in R&TC section 11901 *et seq.* SFBTRC, Article 12-C, section 1101.<sup>1</sup>

17. Section 1102 imposes tax on “each deed, instrument or writing by which any lands, tenements, or other realty sold within the City and County of San Francisco shall be granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons . . .”

18. Section 1114 states:  
“[R]ealty sold” includes any acquisition or transfer of ownership interests in a legal entity that would be a change of ownership of real property under California Revenue and Taxation Code Section 64. In such cases, there shall be deemed to have been an instrument executed whereby there was conveyed, for fair market value, all real property that experience a change in ownership under California Revenue and Taxation Code Section 64.

19. As of the date of transfer relevant herein, when the consideration or value of realty sold was at least \$25,000,000, Section 1102(f) imposed real property transfer tax at the rate of \$15 for each \$500 or fractional part thereof for the entire value or consideration.

20. Section 1110 states the Assessor-Recorder shall administer the SF Transfer Tax Ordinance.

21. Section 1113(a) states:  
[T]he Controller shall refund or cause to be refunded the amount of any tax, interest, or penalty imposed under this Article 12-C that has been overpaid or paid more than once, or has been erroneously or illegally collected or received by the City, provided the person that paid such amount files a claim in writing with the Controller.

---

<sup>1</sup> All future Section references are to the SF Transfer Tax Ordinance unless stated otherwise.

**THE TRANSACTION**

1  
2           22.     Park is, and at all times relevant hereto was, a publicly traded real estate investment  
3 trust (“REIT”).

4           23.     PK Domestic is, and at all times relevant hereto was, effectively a wholly owned  
5 subsidiary of Park.

6           24.     Prior to September 18, 2019, Chesapeake Lodging Trust (“Chesapeake”), a Maryland  
7 REIT, owned a collection of hotels across the United States, including the subject of this action—  
8 Le Meridien San Francisco, located in CCSF at 375 Battery Street (Assessor Parcel No. (“APN”)  
9 0229-020) (the “Real Property”). The Real Property was directly owned by CHSP SF, which at that  
10 time was a wholly owned subsidiary of Chesapeake.

11           25.     On September 18, 2019, a wholly owned subsidiary of PK Domestic merged with  
12 Chesapeake in a forward subsidiary triangular merger (the “Merger”). Through the Merger, Park  
13 acquired all of Chesapeake’s assets and liabilities, including the property and intangible assets  
14 related to its seventeen hotels. Among the seventeen acquired hotels are two hotels located in San  
15 Francisco—Le Meridien San Francisco, the Real Property which is the subject of this action, and  
16 Hotel Adagio (APNs 0305-008 and 0305-009 located at 542-550 Geary Street) which is the subject  
17 of a related transfer tax refund action that is being filed contemporaneously with the instant action.

18           26.     As a result of the Merger, CHSP SF became a wholly owned subsidiary of PK  
19 Domestic but remained the direct owner of the Real Property, causing PK Domestic to become the  
20 indirect owner of the Real Property.

21           27.     The Merger constituted a change in ownership under R&TC section 64, subjecting  
22 the Real Property to real property transfer tax pursuant to Section 1114 and triggering a reassessment  
23 of the Real Property for property tax purposes.

24           28.     On the day prior to the Merger (September 17, 2019), Park acquired the Hyatt Centric  
25 Fisherman’s Wharf San Francisco (APN 0029-007 located at 555 North Point; “Hyatt Centric”) from  
26 Chesapeake in an Internal Revenue Code section 1031 like-kind exchange. Hyatt Centric is the  
27  
28

1 subject of a second related transfer tax refund action that is being filed contemporaneously with the  
2 instant action.

3 **ORIGINAL PAYMENT OF REAL PROPERTY TRANSFER TAX**

4 29. On or around September 18, 2019, PK Domestic on behalf of Plaintiffs timely filed a  
5 Transfer Tax Affidavit (the “Transfer Tax Affidavit”) with CCSF declaring \$181,000,000 as both  
6 the consideration they paid for the Real Property and the value of the Real Property as of the date of  
7 the Merger (“Plaintiffs’ Declared Real Property Value”).

8 30. Along with the Transfer Tax Affidavit, on or about September 18, 2019, PK  
9 Domestic, on behalf of Plaintiffs, paid \$5,430,000 in real property transfer tax to CCSF based on the  
10 declared value of \$181,000,000 (the “Original Payment”). Park and CHSP SF facilitated such  
11 payment.

12 31. Plaintiffs do not contest the Original Payment.

13 **PROPERTY TAX REASSESSMENT AND ASSESSMENT APPEAL APPLICATION**

14 32. On or around December 6, 2019, CHSP SF on behalf of Plaintiffs duly reported the  
15 Merger as a change in ownership to the California State Board of Equalization (“BOE”) by timely  
16 filing the required BOE Form 100-B.

17 33. On or around April 27, 2020, the Assessor-Recorder issued a Notice of Supplemental  
18 Assessment, notifying CHSP SF that it had determined the fair market value of the Real Property as  
19 of the September 18, 2019 change in ownership (*i.e.*, the Merger) was \$259,260,000 (the “Assessor’s  
20 Real Property Value”).

21 34. On or around June 3, 2020, CHSP SF on behalf of Plaintiffs filed an assessment  
22 appeal application (the “Assessment Appeal”) with the San Francisco County Assessment Appeals  
23 Board (the “AAB”) to contest the Assessor’s Real Property Value. The AAB clerk designated the  
24 Assessment Appeal number 2019-1268.

25 35. On January 12, 2023, the AAB heard the Assessment Appeal and took evidence from  
26 both the applicant and the Assessor-Recorder.

1           36.     On or around February 24, 2023, the AAB issued its notice of action on the  
2 Assessment Appeal, rejecting the Assessor’s Real Property Value and reducing the Real Property’s  
3 fair market value as of the date of the Merger by \$25,660,000, from \$259,260,000 to \$233,600,000  
4 (the “AAB’s Decision”).

5           37.     Plaintiffs’ Assessment Appeal included a request that the AAB issue written findings  
6 of fact to support its decision. The AAB has not yet issued its written findings of fact and therefore,  
7 Plaintiffs do not know the basis of the AAB’s Decision.

8                           **ADDITIONAL PAYMENT OF REAL PROPERTY TRANSFER TAX**

9           38.     On or around June 22, 2020, about two months after issuing its property tax Notice of  
10 Supplemental Assessment and during the height of COVID when the subject hotel was closed, the  
11 Assessor-Recorder issued a letter to CHSP SF and Chesapeake entitled “Notice of Deficiency  
12 Determination and Demand for Immediate Payment of San Francisco County Transfer Tax” that  
13 included an enclosure entitled “Notice of Delinquent Real Property Transfer Taxes and Deficiency  
14 Determination” (collectively, the “Deficiency Determination”).

15           39.     The Assessor-Recorder stated in the Deficiency Determination: “During our review  
16 of [the September 18, 2019] transaction, our office has determined that insufficient transfer taxes  
17 were paid.”

18           40.     The Assessor-Recorder acknowledged the Original Payment in the Deficiency  
19 Determination as follows: “The declared value of the real property reported on the transfer tax  
20 affidavit accompanying the September 18, 2019 payment was \$181,000,000 (exclusive of non-  
21 realty), and transfer tax of \$5,430,000 was paid . . .”

22           41.     According to the Deficiency Determination, the Assessor-Recorder “determined that  
23 the market value of the real property as of the date of transfer was \$259,260,000, indicating a  
24 transfer tax liability of \$7,777,800.”

25           42.     Accordingly, the Deficiency Determination imposed additional real property transfer  
26 tax in the amount of \$2,347,800 (the “Additional Transfer Tax”).

27           43.     It appears the Assessor-Recorder calculated the Additional Transfer Tax by applying  
28

1 the CCSF transfer tax rate as determined by Section 1102(f) (as applicable on September 18, 2019)  
 2 to the difference between the Assessor’s Real Property Value and the fair market value of the Real  
 3 Property as declared by Plaintiffs on the Transfer Tax Affidavit, as shown below.

Assessor’s Real Property Value	Plaintiffs’ Declared Real Property Value	Difference	Applicable CCSF Transfer Tax Rate	Additional Transfer Tax
\$259,260,000	\$181,000,000	\$78,260,000	\$15 per \$500	\$2,347,800

4  
 5  
 6  
 7 44. The Assessor’s Real Property Value used to calculate the Additional Transfer Tax  
 8 exceeds both the consideration paid for the Real Property as well as the Real Property’s fair market  
 9 value as of the date of the Merger in violation of Section 1102 and R&TC section 11911(a). The  
 10 Assessor’s Real Property Value is based on an inaccurate and unlawful valuation methodology and  
 11 is, therefore, erroneous. For example, the Assessor’s Real Property Value improperly includes the  
 12 value of non-taxable assets such as intangible assets as well as non-real property assets such as  
 13 personal property.

14 45. The notice of Deficiency Determination also included the penalties and interest  
 15 shown below.

Additional Transfer Tax	25% Penalty	10% Penalty	Interim Interest	Total
\$2,347,800	\$586,950	\$234,780	\$211,302	\$3,380,832

16  
 17  
 18 46. The Deficiency Determination stated the \$211,302 interest amount was calculated on  
 19 the Additional Transfer Tax at a rate of 1% per month “from the date the tax became delinquent to  
 20 the date of payment.” The Deficiency Determination applies a 9% interest rate, suggesting that the  
 21 Assessor-Recorder calculated the nine months of delinquency as October 18, 2019 (30 days after the  
 22 September 18, 2019 Merger) to July 22, 2020.

23 47. On September 30, 2020, the Assessor-Recorder emailed Plaintiffs’ agent with an  
 24 updated interest amount of \$281,736, which appears to be based on twelve months of delinquency  
 25 from October 18, 2019 (30 days from the September 18, 2019 Merger) to October 14, 2020.  
 26  
 27  
 28



1 48. On or around October 5, 2020, PK Domestic on behalf of Plaintiffs made a second  
2 real property transfer tax payment to CCSF in the amount of \$3,451,266 (the “Additional Payment”),  
3 as detailed below. Park and CHSP SF facilitated such payment.

4 <b>Additional Transfer Tax</b>	<b>25% Penalty</b>	<b>10% Penalty</b>	<b>Final Interest</b>	<b>Additional Payment</b>
5 \$2,347,800	\$586,950	\$234,780	\$281,736	\$3,451,266

6 49. Plaintiffs contest the entire amount of the Additional Payment and herein seek a  
7 refund of the full amount of the Additional Payment.

### 8 **PENALTIES AND INTEREST**

9 50. Section 1115 governs deficiency determinations. Deficiency determinations occur  
10 “[w]henever the County Recorder has reason to believe that a person has failed to pay or has  
11 underpaid the [transfer] tax.”

12 51. Deficiency determinations are “due and payable 30 days after service of the notice of  
13 deficiency determination upon the person liable for the tax.” Section 1115(d).

14 52. Deficiency determinations that become delinquent are subject to a 25% penalty (the  
15 “25% Penalty”). Section 1115.2(a)(1).

16 53. Deficiency determinations that remain delinquent on the 90th day after becoming  
17 delinquent are subject to an additional 10% penalty (the “10% Penalty”). Section 1115.2(a)(1).

18 54. Deficiency determinations that become delinquent are also subject to interest “from  
19 the date the tax becomes delinquent to the date of payment.” Section 1115.2(b).

20 55. The Assessor-Recorder’s notice of Deficiency Determination was erroneous and  
21 failed to comply with the SF Transfer Tax Ordinance, especially Section 1115.

22 56. The manner in which the Assessor-Recorder applied the 25% Penalty to the  
23 Deficiency Determination was erroneous, illegal, and violated, inter alia, R&TC section 11901 *et*  
24 *seq.* and Sections 1115 and 1115.2(a)(1), by, for example, calculating the 25% Penalty on the full  
25 amount of the county and city portion of the real property transfer tax and treating the Deficiency  
26 Determination as if it was immediately delinquent and thereby subject to the 25% Penalty, rather  
27 than delinquent and subject to the 25% Penalty 30 days after the Deficiency Determination notice.

1           57.     The manner in which the Assessor-Recorder applied the 10% Penalty to the  
2 Deficiency Determination was erroneous, illegal, and violated, inter alia, R&TC section 11901 *et*  
3 *seq.* and Sections 1115 and 1115.2(a)(1), by, for example, calculating the 10% Penalty on the full  
4 amount of the county and city portion of the real property transfer tax and treating the Deficiency  
5 Determination as if it was immediately 90 days past the delinquency date and thereby subject to the  
6 additional 10% Penalty, rather than delinquent and subject to the additional 10% Penalty only after  
7 remaining delinquent 90 days past the delinquency date.

8           58.     The manner in which the Assessor-Recorder applied interest to the Deficiency  
9 Determination was also erroneous, illegal, and violated, inter alia, R&TC section 11901 *et seq.* and  
10 Section 1115.2(b), by, for example, calculating interest on the full amount of the county and city  
11 portion of the real property transfer tax and by doing so from 30 days after the date of the Merger  
12 rather than from the date the Deficiency Determination became delinquent (*i.e.*, 30 days after the  
13 Deficiency Determination).

14           59.     The 25% Penalty and 10% Penalty are unconscionable, excessive, illegal, and  
15 unconstitutional as they are punitive in nature and bear no reasonable relationship to the offense of  
16 Plaintiffs' alleged underpayment of real property transfer tax. Plaintiffs dutifully reported and  
17 timely made the Original Payment on the very day of the Merger (September 18, 2019) in accord  
18 with Section 1103(b). Such payment was made based on the consideration paid for and value of the  
19 Real Property as required by Section 1102. Plaintiffs' compliance satisfied the requirements of the  
20 SF Transfer Tax Ordinance and R&TC section 11901 *et seq.* It was not until seven months later  
21 (April 27, 2020) that Plaintiffs were notified of the overstated Assessor's Real Property Value.  
22 Plaintiffs had no way of knowing the Assessor's Real Property Value at the time the tax was first  
23 due and had no obligation to pay real property transfer tax based on an overstated value.

24           60.     Given that Plaintiffs could not have known the Assessor's Real Property Value at the  
25 time the tax was first due and the Deficiency Determination was issued at the height of COVID, even  
26 if Plaintiffs' Original Payment was later determined to be deficient, any such deficiency was due to  
27 reasonable cause and not willful neglect and as such, any related penalties should be fully abated.

1           61. Defendants erroneously and illegally imposed and collected the 25% Penalty, the  
2 10% Penalty, and interest.

3           62. No penalties or interest should have been imposed and therefore, the full amount of  
4 the 25% Penalty, 10% Penalty, and interest must be refunded to Plaintiffs.

5                           **CLAIM FOR REFUND ON THE ADDITIONAL PAYMENT**

6           63. On or around November 10, 2020, pursuant to Section 1113, PK Domestic on behalf  
7 of Plaintiffs filed a timely Claim for Tax Refund with the Controller seeking a refund of the entire  
8 Additional Payment (\$3,451,266) (the “Claim for Refund”). The Claim for Refund was assigned  
9 San Francisco Claim Number 21-00848.

10           64. To date, Defendants have taken no action on the Claim for Refund.

11           65. In refusing to act on Plaintiffs’ Claim for Refund, Defendants neither afforded  
12 Plaintiffs an opportunity to appear at a formal administrative hearing nor issued findings of fact, as  
13 required by the SF Transfer Tax Ordinance.

14           66. Pursuant to R&TC section 5141(b) as permitted by R&TC section 11934, Plaintiffs  
15 deem the Claim for Refund rejected as more than six months have lapsed since the Claim for Refund  
16 was filed.

17           67. Pursuant to Government Code sections 912.4 and 913, Plaintiffs deem the Claim for  
18 Refund rejected as more than 45 days have lapsed since the Claim for Refund was filed.

19                           **TOLLING AGREEMENT EXTENDING DEADLINE TO FILE SUIT**

20           68. In July of 2022, PK Domestic, on behalf of Plaintiffs and its subsidiaries, successors,  
21 and assigns, and CCSF, together with its elective and/or appointed boards, agents, servants,  
22 employees, consultants, departments, commissioners, and officers executed an agreement whereby  
23 “the statute of limitations for [Plaintiffs] to file an action in San Francisco Superior Court for a  
24 refund of [Plaintiffs’] payment of real property transfer taxes, penalties, interest, and fees under [the  
25 SF Transfer Tax Ordinance] for the amounts and on the grounds set forth in [Plaintiffs’] claim for  
26 refund filed on November 16, 2020, San Francisco Claim Number 21-00848 . . . is hereby extended  
27 to and including June 30, 2023.”

**FIRST CAUSE OF ACTION**

1  
2           69.     Plaintiffs incorporate each of the preceding paragraphs as though set forth fully  
3 herein.

4           70.     Plaintiffs have exhausted all available and applicable administrative remedies.

5           71.     No refund of the real property transfer taxes, interest, or penalties paid by Plaintiffs to  
6 CCSF, or any part thereof, has previously been made to Plaintiffs or anyone acting on their behalf.

7           72.     Plaintiffs have timely filed this action.

8           73.     The Court has jurisdiction over Plaintiffs’ real property transfer tax refund action.

9           74.     For the reasons stated above, Plaintiffs’ Additional Payment (\$3,451,266) was  
10 erroneously, illegally, and arbitrarily calculated and was imposed and collected by one or more  
11 Defendants in excess of Defendants’ authority and in violation of the standards prescribed by law.

12           75.     For the reasons stated above, the Deficiency Determination was erroneously,  
13 illegally, and arbitrarily determined, calculated, noticed, imposed, and collected by one or more  
14 Defendants in excess of Defendants’ authority and in violation of standards prescribed by law.

15           76.     For the reasons stated above, the Assessor’s Real Property Value exceeds the  
16 consideration paid for the Real Property as part of the Merger, the taxable value of the Real Property  
17 as of the date of the Merger, and Plaintiffs’ Declared Real Property Value, each of which violate  
18 Section 1102 and R&TC section 11911(a), rendering the Deficiency Determination and the resulting  
19 Additional Payment erroneously, illegally, and arbitrarily determined, calculated, imposed, and  
20 collected by one or more Defendants in excess of Defendants’ authority and in violation of the  
21 standards prescribed by law.

22           77.     For the reasons stated above, the Assessor’s Real Property Value exceeds the fair  
23 market value of the Real Property as determined by the AAB following a full administrative hearing,  
24 which violates Section 1102 and R&TC section 11911(a), is inconsistent with Section 1113(c), and  
25 renders the Deficiency Determination and the Additional Payment erroneously, illegally, and  
26 arbitrarily determined, calculated, imposed, and collected by one or more Defendants in excess of  
27 Defendants’ authority and in violation of the standards prescribed by law.



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Dated June 27, 2023.

PILLSBURY WINTHROP SHAW PITTMAN LLP  
BREANN E. ROBOWSKI  
CRAIG A. BECKER  
2550 Hanover Street  
Palo Alto, CA 94304-1115

By:   
BREANN E. ROBOWSKI

Attorneys for Plaintiffs  
PARK HOTELS & RESORTS INC.,  
PK DOMESTIC PROPERTY LLC, and  
CHSP SAN FRANCISCO LLC

1 **VERIFICATION**


2 I, SCOTT WINER, declare:

3 1. I am Senior Vice President, Tax for Park Hotels & Resorts Inc., which is a Plaintiff in  
4 the above-entitled action. I am authorized to make this verification on behalf of Park Hotels &  
5 Resorts Inc., PK Domestic Property LLC, and CHSP San Francisco LLC.

6 2. I have read the foregoing VERIFIED COMPLAINT FOR REFUND OF REAL  
7 PROPERTY TRANSFER TAXES, and I am familiar with its contents. I am informed and believe,  
8 and on that ground allege, that the facts stated in the foregoing document are true and correct.

9 3. I declare under penalty of perjury under the laws of the State of California that the  
10 foregoing is true and correct.

11 This verification is made this 26<sup>th</sup> day of June 2023, in Ponte Vedra Beach, Florida.

12  
13  
14   
15 \_\_\_\_\_  
16 Scott Winer  
17 Senior Vice President, Tax  
18 Park Hotels & Resorts Inc.  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28