

RPTR Committee

From: Faye Taylor <fayetaylor@msn.com>
Sent: Friday, January 2, 2026 6:21 AM
To: RPTR Committee
Cc: Denis Gleason; Kimberley and Terence Doyle; Kim Weeks; Becky Slayton; Arthur schneider; Jessica Van Stone; Bernice Sousa Carden; Marilyn Gellert
Subject: Urgent Petition: Systemic Errors and Unfair Practices in Maui Property Assessments Threaten Public Trust and Require Immediate Reform

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Dear Members of the Special Committee,

I write to you not only as a concerned property owner, but as a citizen alarmed by patterns of error and potential misconduct within the County Assessor's office that undermine the very foundation of fair taxation: accurate and equitable property assessments.

The situation at the Grand Champion Villas Resort (GCV) presents a clear and urgent case study of a system failing its taxpayers.

1. A Critical, Uncorrected Error is Skewing Current Taxes

For the 2025 tax year, the assessment of all 188 GCV units was impacted by a single, flawed sale: Unit 106. This unit was incorrectly entered into the mass appraisal model as having "no view," despite overwhelming evidence—public listings, photographs, and the County's own records for the entire building—showing it possesses a valuable golf course view.

This was not a minor oversight. As the sole sale during the approved period for 2025 assessments this error artificially deflated the benchmark, likely causing every GCV owner to be over-assessed. Despite our repeated notifications to Assessor LeeAnn Lynes and Supervisor Joshua Poouahi beginning in May—and despite the County quietly correcting the "view" designation on qPublic in December—no correction to the assessed values has been made. We are now paying 2025 taxes based on demonstrably erroneous data. This is not an "error"; it is an ongoing injustice.

2. Emerging Evidence Suggests Intentional Data Manipulation for 2026

Even more disturbing is the recent, systematic alteration of data for five key GCV units (172, 92, 83, 166, and 174) on the qPublic site. Their views have been changed from "Partial Ocean" to "Golf Course."

Why does this matter?

- Units 172 and 92 are the only one-bedroom units sold in the approved period for 2026 assessments. Their superior ocean views justified a 2025 value \$236,900 higher than golf course units.
- Unit 83 is the only three-bedroom unit sold in that period. Its ocean view justified a 2025 value \$398,600 higher than golf course units.

By downgrading these views, the model will be poisoned. It will falsely equate true golf course units with superior ocean-view properties, guaranteeing a massive and unjustified inflation of 2026 assessments for all 188 units. When the only "comparable" ocean-view sales are mislabeled, every owner loses. This pattern—correct data being changed to incorrect data on the eve of a new assessment cycle—raises grave questions about intent and integrity.

3. The Appeals Process is Designed to Fail, Sealing the Injustice

This engineered inflation will be virtually unchallengeable due to Maui's broken appeals system. The 20% threshold for appeal is among the most restrictive in the nation, a barrier that protects inaccurate assessments rather than correcting them. The result? A success rate of 2% for Maui appeals, compared to 40-60% nationwide. This system only serves entities with vast resources—like hotels and timeshares—who can fight year after year in Tax Court. For individual homeowners, the appeal process is a dead end, making us captives to whatever value the Assessor's office dictates, accurate or not.

Our Request for Action

We urge this Committee to act immediately to restore transparency, accuracy, and fairness:

1. Demand an Immediate Correction: Require the Assessor's office to recalculate and adjust the 2025 assessments for all GCV owners impacted by the Unit 106 and other known errors. Silence and inaction are not acceptable.
2. Launch a Formal Investigation: Direct an independent review to:
 - Determine why accurate view classifications are being changed to incorrect ones.
 - Audit whether this practice has occurred in other developments, potentially inflating values across Maui.

- Assess the adequacy of data verification and supervisory controls within the office.
3. Fix the Broken Appeals System: Lower the appeal threshold from 20% to 5%, bringing Maui in line with standards that allow citizens a meaningful opportunity for redress. A system where 98% of appeals fail is not a check on power; it is an endorsement of error.

Fair taxation is the cornerstone of civic trust. That trust is shattered when errors are ignored, data appears manipulated, and citizens are barred from challenging the results. We are not asking for special treatment—only for accuracy, accountability, and a fair chance to be heard.

We trust you will treat this matter with the urgency and gravity it deserves.

Mahalo,

Faye Taylor
Concerned Homeowner & Taxpayer

Sent from my iPad