

CLERK OF THE
BOARD OF SUPERVISORS

2024 DEC 16 PM 1:55

SAN BERNARDINO COUNTY
CALIFORNIA

KMR

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2 Allione & Associates
3 301 Forest Avenue, 2nd Floor
4 Laguna Beach, CA 92651
5 Telephone (949) 273-8098
6 Facsimile (949) 273-8252

7 Attorneys for Petitioner
8 Adad, LLC

9
10 TO THE SAN BERNARDINO COUNTY BOARD OF SUPERVISORS
11
12 THIRD DISTRICT

13 ADAD, LLC, a California limited liability
14 company,

15 Petitioner,

16 vs.

17 SAN BERNARDINO COUNTY BOARD
18 OF SUPERVISORS, THIRD DISTRICT,

19 Respondent.

PETITION TO RESCIND TAX DEED.

20 To the Hon. Dawn Rowe, Third District Supervisor, and fellow Board of Supervisors:

21 1. Petitioners Adad, LLC, at all times herein mentioned, is a limited liability company
22 duly organized and existing in and under the laws of the State of California and conducting business
23 in the County of San Bernardino ("Petitioner").

24 2. Between June 1 - 7, 2024, Petitioner participated in an auction of tax defaulted real
25 properties conducted by the San Bernardino County Treasurer and Tax Collector.

26 3. Petitioner was the successful bidder for that certain real property, commonly known
27 as a condominium located at 27400 Sugar Pine drive, Unit 103, Lake Arrowhead, San Bernardino,
28 California 92352; APN 0333-082-17, (the "Subject Property").

4. On June 27, 2024, Ensen Mason, in his capacity as Deputy County Clerk, executed
and recorded a Tax Deed (Document No. 2024-0148624) which reputedly conveyed the Subject
Property to Petitioner Adad, LLC. A copy of said Tax Deed is attached hereto as Exhibit "1".

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1 5. Regretfully, Petitioners are informed and believe that not all of the “parties of interest”
2 were notified of the proposed sale prior to that sale taking place as is required under California
3 Revenue and Taxation Code §3701. “Parties of interest,” as defined by Section 4675(e)(1), includes
4 “. . . any person with title of record to all or any portion of the property prior to the recordation of
5 the tax deed to the purchaser.”

6 6. More particularly, but without limitation, are the following events amounting to
7 insufficient notice and irregularities of the sale:

8 (A) The tax deed purports to convey fee simple to the entirety of the Subject Property.
9 However, at the time of the tax sale, there were approximately 100+/- fractional
10 interest owners. Said fractional interest owners are a matter of record. See
11 Declaration of Covenants, Conditions, and Restrictions recorded on October 29, 1993,
12 as Document No. 93-467561 of the official records of the San Bernardino County
13 Recorder (see “Interval Declaration” therein) as annexed to the general plan per
14 Document No. 97-49353 recorded on February 12, 1997 in same office. Said owners
15 are “parties of interest,” as defined by Revenue and Taxation Code, §4675 and notice
16 of the tax sale was required but not given (Per RTC §3701).

17 (B) The Tax Collector is required (“shall”) to “to *make a reasonable effort* to obtain the
18 name and last known mailing address of parties of interest.” The Tax Collector failed
19 to make a reasonable effort to obtain last known mailing address. The last assessed
20 owner for the Subject Property was Sarve Properties, Inc., a California corporation.
21 The last identified agent for process of service was its president, Shay Maghame. A
22 one minute “Google search” for Shay Maghame reveals that Shay (Shahram) was a
23 publicly listed California attorney who died about 5 years prior to the Tax Sale.
24 However, Shay’s wife, Arraina L. Maghame, was listed as an Officer of Sarve
25 Properties, Inc.. Service of notices may be given to corporate officers; CCP
26 §416.10(b). Arraina’s address (2995 N. Beverly Glen Circle, Los Angeles,
27 California) is not only easily discovered but she is listed as the agent for service for
28 East West Products Manufacturing and Services, Inc., a California - - the corporation

1 that created (incorporated) Sarve Properties, Inc. No notice was sent to the Beverly
2 Glen Circle address thus evidencing a failure to make a “reasonable effort.”

3 7. As a direct and proximate cause of having (1) failed to include all parties of interest,
4 and (2) failure to make a reasonable effort obtain a last known address for the last assessee, neither
5 the last assessee nor all parties of interest were given notice of the Tax Sale. Accordingly, their
6 interests were not extinguished (as provided under R&T §3712) and survive the sale.

7 8. Pursuant to R&T §3725, failure to provide notice to all interested parties amounts to
8 an “irregularity” permitting Petitioners (i.e., the buyer) to commence an action to set aside the Tax
9 Deed. Said code first requires this Petition to the Board of Supervisors.

10 8. For your further reference and understanding, be advised that on September 9, 2024,
11 Petitioner executed and recorded a Quitclaim Deed to: Y2118, LLC, a Nevada LLC, and The
12 Investment Firm, each as to an undivided ½ interest as tenants in common.” A copy of said
13 Quitclaim Deed is attached hereto as Exhibit “2”.

14 9. Petitioner is well aware that the remedy of rescission may not be available when the
15 Tax Deed purchaser subsequently transfers to a “bonafide purchaser for value.” RT§3731(a).

16 10. Be advised Y2118, LLC and The Investment Firm (grantees named in the
17 aforementioned Quitclaim Deed) are not bonafide purchasers for value. Y2118 and The Investment
18 Firm were part of the group that purchased the Tax Deed by and through Adad. The subsequent
19 transfer was merely to reflect the respective contributions. It was not a “purchase for value.”

20 11. Be further advised that Y2118 and The Investment Firm join this Petition, as the
21 successors of interest, stand ready, willing, and able to provide “written consent” to the rescission
22 sought by this Petition.

23 WHEREFORE, Petitioner requests the Board to approve rescission of the Tax Deed and grant
24 restitution of the purchase price to Petitioner pursuant to R&T §3731 *et seq.*

25 Allione & Associates

26 Dated: December 13, 2024

27 Paul R. Allione
Paul R. Allione
Attorney for Petitioner Adad, LLC

EXHIBIT "1"

RECORDING REQUESTED BY:
ENSEN MASON
TAX COLLECTOR



Electronically
Recorded in Official Records
San Bernardino County

Assessor-Recorder-County Clerk

DOC# 2024-0148624

WHEN RECORDED MAIL TO:
MAIL FUTURE TAX STATEMENTS TO:
0333-082-17-0-000
ADAD LLC A CALIFORNIA LIMITED LIABILITY
2118 WILSHIRE BLVD. #1142
SANTA MONICA CA 90403

06/27/2024
03:29 PM
SAN
18806

Titles: 1	Pages: 1
Fees	\$14.00
Taxes	\$207.35
CA SB2 Fee	\$0.00
Total	\$221.35

TAX DEED TO PURCHASER OF TAX-DEFAULTED PROPERTY

The undersigned grantor(s) declare(s):
Documentary transfer tax is \$207.35
 computed on full value of property conveyed, or
 computed on full value less value of liens and encumbrances remaining at time of sale
 Unincorporated area: City of

*Y2118 LLC and
The Investment Firm, Inc*

On which the legally levied taxes were a lien for Fiscal Year 1996-1997
and for which nonpayment was duly declared to be in default.

DEFAULT NO. 0333-082-17-0-000

This deed, between the Tax Collector of San Bernardino County ("SELLER") and

**ADAD LLC A CALIFORNIA LIMITED LIABILITY
A LIMITED LIABILITY CORPORATION**

("PURCHASER")

conveys to the PURCHASER, free of all encumbrances of any kind existing before the sale, except those referred to in section 3712 of the Revenue and Taxation Code, to the real property described herein which the SELLER sold to the PURCHASER

at a public auction sale on JUNE 1, 2024 - JUNE 7, 2024

pursuant to a statutory power of sale in accordance with the provisions of Division 1, Part 6, Chapter 7, Revenue and Taxation Code, for the sum of \$188,100
No taxing agency objected to the sale

In accordance with law, the SELLER hereby grants to the PURCHASER that real property situated in said County, State of California, last assessed to SARVE PROPERTIES INC

described as follows:

- 01 TRACT 11040 LOT 3 UNIT 103 BOOK 162 PAGE
- 02 94 UNSOLD DEVELOPERS INTEREST IN TRACT
- 03 11040 UNIT 103 AND INT IN COMMON AREA -
- 04 TIMESHARE

Assessors Parcel Number 0333-082-17-0-000

EXECUTED ON: JUNE 27, 2024

BY TAX COLLECTOR

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA
SAN BERNARDINO COUNTY

On JUNE 27, 2024, before me, Chris Wilhite, Assessor Recorder County Clerk, personally appeared Ensen Mason, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal



Assessor Recorder County Clerk

EXHIBIT "2"

Inga Uganesian

RECORDING REQUESTED BY

Michael Olivares / Daniel Hernandez

AND WHEN RECORDED MAIL DOCUMENT AND TAX STATEMENT TO:

NAME The Investment Firm.
STREET ADDRESS 154-A W. Foothill Blvd #110
CITY, STATE & ZIP CODE Upland, CA 91786

TITLE ORDER NO. 06-140695
ESCROW NO. SB20240604



Recorded in Official Records
San Bernardino County

Assessor-Recorder-County Clerk

DOC # 2024-0211446

09/09/2024
01:35 PM
SAN
J4646

Titles: 1 Pages: 1
Fees: \$24.00
Taxes: \$207.35
CA SB2 Fee: \$0.00
Total: \$231.35

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

QUITCLAIM DEED

TRA: 105017
APN: 0333-082-17-0000

The undersigned grantor(s) declare(s)

DOCUMENTARY TRANSFER TAX \$ 207.35

- computed on full value of property conveyed, or
computed on full value less liens and encumbrances remaining at time of sale.
Unincorporated Area City of

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, I (We)

ADAD, LLC a California LLC

(NAME OF GRANTOR(S))

hereby remise, release and quitclaim to Y2118, LLC a Nevada LLC and The Investment Firm,

each as to an undivided 1/2 Interest as tenants in common

(NAME OF GRANTEE(S))

the following described real property in the City of UNINCORPORATED, County of SAN BERNARDINO, State of CALIFORNIA

(Insert Legal Description) Assessors Parcel Number: 0333-082-17-0000, TRACT 11040 LOT 3 UNIT 103 BOOK 162 PAGE 94 UNSOLD DEVELOPERS INTEREST IN TRACT 11040 UNIT 103 AND INT IN COMMON AREA - TIMESHARE San Bernardino Meridian, In the County of San Bernardino, State of California, According to the Official Plat thereof.

DATED: July 28, 2024

Name ADAD, LLC a California LLC

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

Signature of Andre Deloje, member authorized signer

Name By Andre Deloje, member authorized signer

STATE OF CALIFORNIA
COUNTY OF Los Angeles

On September 2, 2024 before me, Nicole J. Bradley-Lopez, Notary Public, personally appeared

Andre Deloje

(here insert name and title of the officer)

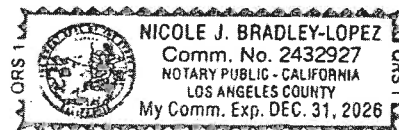
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal

Signature of Nicole J. Bradley-Lopez (SEAL)

MAIL TAX STATEMENT AS DIRECTED ABOVE



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PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF ORANGE

I am employed in the County of Orange, State of California. I am over the age of 18 and not a party to the within action; my business address is 301 Forest Avenue, Second Floor, Laguna Beach, CA 92651

On the date indicated below, I caused all interested parties to be served with the foregoing document, described as follows:

PETITION TO SET ASIDE TAX DEED.

by causing a true copy thereof (or an original if response to discovery) to be HAND DELIVERED as follows:

Hon. Dawn Rowe
San Bernardino County Supervisor, Third District
385 N. Arrowhead Ave., Fifth Floor
San Bernardino, CA 92415-0110

San Bernardino County Counsel
385 N. Arrowhead Ave.
San Bernardino, CA 92415-0110

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed on December 16, 2024, San Bernardino, California

Robert Prow
Robert Prow
Reg. Process Server