

## **PROPERTY TAX FRAUD COMPLAINT (HOMEOWNER'S EXEMPTION)**

**To:**

Alameda County Assessor's Office  
Attn: Exemptions / Compliance Unit

**From:**

Joel Gilbert  
365 E. Avenida de los Arboles, Suite 1000  
Thousand Oaks, CA 91360  
Tel: 805-807-8971  
Email: [jgilbert@highway61ent.com](mailto:jgilbert@highway61ent.com)

**Date:** April 7, 2026

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**Re: Request for Investigation – Improper Homeowner's Exemption Claim**

**Property Address:** 320 Michell Ct, Livermore, CA 94551  
**Property Owner:** Kristina Mrzywka

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### **1. Summary of Complaint**

I am submitting this complaint to request an investigation into what appears to be a materially false claim of a California Homeowner's Exemption on the above-referenced property.

Available evidence (Exhibit A) indicates that the owner, Kristina Mrzywka, has:

- Claimed the Homeowner's Exemption continuously from at least 2017 through 2025, which requires the property to be her principal place of residence, while simultaneously declaring under penalty of perjury that:
- She has leased the property to third parties continuously since June 2017, with rent paid monthly.

These two positions appear mutually inconsistent and raise substantial concerns of improper tax benefit claims.

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### **2. Evidence of Contradictory Statements**

In a sworn declaration filed in litigation in the Superior Court of California (Sacramento County, Case No. 26WM000011), Ms. Mrzywka stated:

- She “entered a lease agreement” in June 2017
- The tenants (Eric and Brittany Swalwell) have leased the property continuously since that date
- Rent is paid monthly
- The tenants reside at the property and receive mail there

(See attached Exhibit B, declaration, dated March 6, 2026.)

At the same time, public property tax records reflect that Ms. Mrzywka has claimed the Homeowner’s Exemption each year, which requires that:

The property be the claimant’s principal residence as of January 1 of the tax year.

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### **3. Basis for Investigation**

If the property was:

- Continuously leased to tenants, and
- Producing rental income

then it would not qualify as the owner’s principal residence for purposes of the Homeowner’s Exemption.

Conversely, if the property was truly her principal residence, then the sworn declaration describing a continuous lease and tenant occupancy may be materially inaccurate.

Either scenario suggests false statements to a government authority or under oath.

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### **4. Requested Enforcement Actions**

I respectfully request that the Assessor’s Office investigate:

1. Whether the Homeowner’s Exemption was improperly claimed for any year from 2017–2025
2. The actual occupancy status of the property during those years
3. Whether rental income was generated and reported
4. Whether any back taxes, penalties, or corrections are warranted

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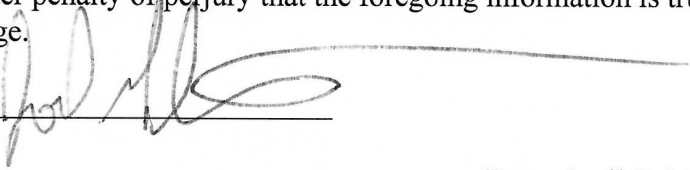
### **5. Suggested Records for Review**

To determine the true occupancy and use of the property, I recommend review of:

- Lease agreements (if any)
  - Rent payment records (bank transfers, checks, etc.)
  - Utility records (electric, water, gas usage patterns)
  - Voter registration records
  - Driver's license address records
  - IRS Schedule E filings (rental income)
  - Property insurance classification (owner-occupied vs rental)
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## 6. Declaration

I declare under penalty of perjury that the foregoing information is true and correct to the best of my knowledge.

  
\_\_\_\_\_

Joel Gilbert

Date: April 7, 2026

# **EXHIBIT A**



# ALAMEDA COUNTY ASSESSOR'S OFFICE

## Parcel Details for Parcel 98A-607-11

**Parcel Number:** 98A-607-11 **Active:** Yes  
**Property Address:** 320 MICHELL CT, LIVERMORE, CA 94551  
**Mailing Address:** 320 MICHELL CT, LIVERMORE, CA 94551

### Values

Select the year to see value details

Roll Year	Land Value
<a href="#">2020</a>	
<a href="#">2019</a>	
<a href="#">2018</a>	
<a href="#">2017</a>	
<a href="#">2016</a>	

Navigation: ◀ ◁ 1 2 3 4 5 6

\*Corrected values

### Use Code

1100  
 SINGLE FAMILY RESIDENTIAL HOMES  
 USED AS SUCH  
[Use Code Reference](#)

No Parent Parcels I

Maps

## Value Detail ×

### Year 2017 Assessed Value Detail

Parcel Number: 98A-607-11  
 Roll Surrender Date: 07/01/2017

Land:	\$148,013
Improvements:	\$345,365
<b>Total Land &amp; Improvements:</b>	<b>\$493,378</b>
Fixtures:	\$0
<b>Total Real Property:</b>	<b>\$493,378</b>
Personal Property:	\$0
Household Personal Property:	\$0
BPP Penalty Included:	No
<b>Total Business Personal Property:</b>	<b>\$0</b>
<b>Total Taxable Value:</b>	<b>\$493,378</b>
Homeowner Exemption:	\$7,000
Other Exemption:	\$0
<b>Total Net Tax Value:</b>	<b>\$486,378</b>



# ALAMEDA COUNTY ASSESSOR'S OFFICE

## Parcel Details for Parcel 98A-607-11

**Parcel Number:** 98A-607-11    **Active:** Yes  
**Property Address:** 320 MICHELL CT, LIVERMORE, CA 94551  
**Mailing Address:** 320 MICHELL CT, LIVERMORE, CA 94551

### Values

Select the year to see value details

Roll Year	Land Value
<a href="#">2020</a>	
<a href="#">2019</a>	
<a href="#">2018</a>	
<a href="#">2017</a>	
<a href="#">2016</a>	

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\*Corrected values

### Use Code

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### Value Detail



#### Year 2018 Assessed Value Detail

Parcel Number: 98A-607-11  
 Roll Surrender Date: 07/01/2018

Land:	\$150,973
Improvements:	\$352,272
<b>Total Land &amp; Improvements:</b>	<b>\$503,245</b>
Fixtures:	\$0
<b>Total Real Property:</b>	<b>\$503,245</b>
Personal Property:	\$0
Household Personal Property:	\$0
BPP Penalty Included:	No
<b>Total Business Personal Property:</b>	<b>\$0</b>
<b>Total Taxable Value:</b>	<b>\$503,245</b>
Homeowner Exemption:	\$7,000
Other Exemption:	\$0
<b>Total Net Tax Value:</b>	<b>\$496,245</b>



# ALAMEDA COUNTY ASSESSOR'S OFFICE

## Parcel Details for Parcel 98A-607-11

Parcel Number: 98A-607-11 Active: Yes

Property Address: 320 MICHELL CT, LIVERMORE, CA 94551

Mailing Address: 320 MICHELL CT, LIVERMORE, CA 94551

### Values

Select the year to see value details

Roll Year	Land Value
<a href="#">2020</a>	
<a href="#">2019</a>	
<a href="#">2018</a>	
<a href="#">2017</a>	
<a href="#">2016</a>	
<a href="#">⏪</a> <a href="#">⏩</a> <a href="#">1</a> <a href="#">2</a> <a href="#">3</a> <a href="#">4</a> <a href="#">5</a> <a href="#">6</a>	

\*Corrected values

### Use Code

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No Parent Parcels

### Maps

## Value Detail



### Year 2019 Assessed Value Detail

Parcel Number: 98A-607-11

Roll Surrender Date: 07/01/2019

Land: \$153,992

Improvements: \$359,316

**Total Land & Improvements:** \$513,308

Fixtures: \$0

**Total Real Property:** \$513,308

Personal Property: \$0

Household Personal Property: \$0

BPP Penalty Included: No

**Total Business Personal Property:** \$0

**Total Taxable Value:** \$513,308

Homeowner Exemption: \$7,000

Other Exemption: \$0

**Total Net Tax Value:** \$506,308



# ALAMEDA COUNTY ASSESSOR'S OFFICE

## Parcel Details for Parcel 98A-607-11

**Parcel Number:** 98A-607-11 **Active:** Yes  
**Property Address:** 320 MICHELL CT, LIVERMORE, CA 94551  
**Mailing Address:** 320 MICHELL CT, LIVERMORE, CA 94551

**Values**  
 Select the year to see value details

Roll Year	Land Value
<u>2020</u>	
<u>2019</u>	
<u>2018</u>	
<u>2017</u>	
<u>2016</u>	

Navigation: 1 2 3 4 5 6

\*Corrected values

**Use Code**  
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No Parent Parcels

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### Value Detail ×

#### Year 2020 Assessed Value Detail

Parcel Number: 98A-607-11  
 Roll Surrender Date: 07/01/2020

Land: \$157,071  
 Improvements: \$366,499  
**Total Land & Improvements:** \$523,570  
 Fixtures: \$0  
**Total Real Property:** \$523,570  
 Personal Property: \$0  
 Household Personal Property: \$0  
 BPP Penalty Included: No  
**Total Business Personal Property:** \$0  
**Total Taxable Value:** \$523,570  
 Homeowner Exemption: \$7,000  
 Other Exemption: \$0  
**Total Net Tax Value:** \$516,570



# ALAMEDA COUNTY ASSESSOR'S OFFICE

## Parcel Details for Parcel 98A-607-11

**Parcel Number:** 98A-607-11 **Active:** Yes  
**Property Address:** 320 MICHELL CT, LIVERMORE, CA 94551  
**Mailing Address:** 320 MICHELL CT, LIVERMORE, CA 94551

### Values

Select the year to see value details

Roll Year	Land Value
<a href="#">2025</a>	
<a href="#">2024</a>	
<a href="#">2023</a>	
<a href="#">2022</a>	
<a href="#">2021</a>	

Navigation: 1 2 3 4 5 6

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### Maps

## Value Detail



### Year 2021 Assessed Value Detail

Parcel Number: 98A-607-11  
 Roll Surrender Date: 07/01/2021

Land:	\$158,697
Improvements:	\$370,295
<b>Total Land &amp; Improvements:</b>	<b>\$528,992</b>
Fixtures:	\$0
<b>Total Real Property:</b>	<b>\$528,992</b>
Personal Property:	\$0
Household Personal Property:	\$0
BPP Penalty Included:	No
<b>Total Business Personal Property:</b>	<b>\$0</b>
<b>Total Taxable Value:</b>	<b>\$528,992</b>
Homeowner Exemption:	\$7,000
Other Exemption:	\$0
<b>Total Net Tax Value:</b>	<b>\$521,992</b>



# ALAMEDA COUNTY ASSESSOR'S OFFICE

## Parcel Details for Parcel 98A-607-11

**Parcel Number:** 98A-607-11 **Active:** Yes  
**Property Address:** 320 MICHELL CT, LIVERMORE, CA 94551  
**Mailing Address:** 320 MICHELL CT, LIVERMORE, CA 94551

**Values**  
 Select the year to see value details

Roll Year	Land Value
<a href="#">2025</a>	
<a href="#">2024</a>	
<a href="#">2023</a>	
<a href="#">2022</a>	
<a href="#">2021</a>	

Navigation: 1 2 3 4 5 6

\*Corrected values

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No Parent Parcels I

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### Value Detail ×

#### Year 2022 Assessed Value Detail

Parcel Number: 98A-607-11  
 Roll Surrender Date: 07/01/2022

Land: \$161,871  
 Improvements: \$377,700  
**Total Land & Improvements:** \$539,571  
 Fixtures: \$0  
**Total Real Property:** \$539,571  
 Personal Property: \$0  
 Household Personal Property: \$0  
 BPP Penalty Included: No  
**Total Business Personal Property:** \$0  
**Total Taxable Value:** \$539,571  
 Homeowner Exemption: \$7,000  
 Other Exemption: \$0  
**Total Net Tax Value:** \$532,571



# ALAMEDA COUNTY ASSESSOR'S OFFICE

## Parcel Details for Parcel 98A-607-11

**Parcel Number:** 98A-607-11 **Active:** Yes  
**Property Address:** 320 MICHELL CT, LIVERMORE, CA 94551  
**Mailing Address:** 320 MICHELL CT, LIVERMORE, CA 94551

### Values

Select the year to see value details

Roll Year	Land Value
<a href="#">2025</a>	
<a href="#">2024</a>	
<a href="#">2023</a>	
<a href="#">2022</a>	
<a href="#">2021</a>	

Navigation: 1 2 3 4 5 6

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### Maps

[Map Disclaimer](#)

## Value Detail



### Year 2023 Assessed Value Detail

Parcel Number: 98A-607-11  
 Roll Surrender Date: 07/01/2023

Land:	\$165,108
Improvements:	\$385,252
<b>Total Land &amp; Improvements:</b>	<b>\$550,360</b>
Fixtures:	\$0
<b>Total Real Property:</b>	<b>\$550,360</b>
Personal Property:	\$0
Household Personal Property:	\$0
BPP Penalty Included:	No
<b>Total Business Personal Property:</b>	<b>\$0</b>
<b>Total Taxable Value:</b>	<b>\$550,360</b>
Homeowner Exemption:	\$7,000
Other Exemption:	\$0
<b>Total Net Tax Value:</b>	<b>\$543,360</b>



# ALAMEDA COUNTY ASSESSOR'S OFFICE

## Parcel Details for Parcel 98A-607-11

**Parcel Number:** 98A-607-11 **Active:** Yes  
**Property Address:** 320 MICHELL CT, LIVERMORE, CA 94551  
**Mailing Address:** 320 MICHELL CT, LIVERMORE, CA 94551

### Values

Select the year to see value details

Roll Year	Land Value
<a href="#">2025</a>	
<a href="#">2024</a>	
<a href="#">2023</a>	
<a href="#">2022</a>	
<a href="#">2021</a>	

Navigation: 1 2 3 4 5 6

\*Corrected values

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No Parent Parcels

### Maps

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## Value Detail



### Year 2024 Assessed Value Detail

Parcel Number: 98A-607-11  
 Roll Surrender Date: 07/01/2024

Land: \$168,409  
 Improvements: \$392,956

**Total Land & Improvements:** \$561,365

Fixtures: \$0

**Total Real Property:** \$561,365

Personal Property: \$0

Household Personal Property: \$0

BPP Penalty Included: No

**Total Business Personal Property:** \$0

**Total Taxable Value:** \$561,365

Homeowner Exemption: \$7,000

Other Exemption: \$0

**Total Net Tax Value:** \$554,365



# ALAMEDA COUNTY ASSESSOR'S OFFICE

## Parcel Details for Parcel 98A-607-11

**Parcel Number:** 98A-607-11 **Active:** Yes  
**Property Address:** 320 MICHELL CT, LIVERMORE, CA 94551  
**Mailing Address:** 320 MICHELL CT, LIVERMORE, CA 94551

**Values**  
 Select the year to see value details

Roll Year	Land Value
<a href="#">2025</a>	
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No Parent Parcels I

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### Value Detail



#### Year 2025 Assessed Value Detail

Parcel Number: 98A-607-11  
 Roll Surrender Date: 07/01/2025

Land: \$171,777  
 Improvements: \$400,814  
**Total Land & Improvements:** \$572,591  
 Fixtures: \$0  
**Total Real Property:** \$572,591  
 Personal Property: \$0  
 Household Personal Property: \$0  
 BPP Penalty Included: No  
**Total Business Personal Property:** \$0  
**Total Taxable Value:** \$572,591  
 Homeowner Exemption: \$7,000  
 Other Exemption: \$0  
**Total Net Tax Value:** \$565,591

## **EXHIBIT B**

1 Jeremy A. Meier (SBN 139849)  
2 Ashley M. Boulton (SBN 285305)  
3 GREENBERG TRAUERIG, LLP  
4 400 Capitol Mall, Suite 2400  
5 Sacramento, CA 95814  
6 Telephone: (916) 442-1111  
7 Facsimile: (916) 448-1709  
8 meierj@gtlaw.com  
9 ashley.boulton@gtlaw.com

**ELECTRONICALLY FILED**  
Superior Court of California  
County of Sacramento

03/06/2026

By:           B. Lopez           Deputy

6 Attorneys for Real Party in Interest  
ERIC MICHAEL SWALWELL

9 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**  
10 **COUNTY OF SACRAMENTO**

12 JOEL GILBERT,

13           Petitioner,

14 v.

15 SHIRLEY N. WEBER, in her capacity as  
16 California Secretary of State,

17           Respondent.

Case No. 26WM000011

**DECLARATION OF KRISTINA MRZYWKA IN  
SUPPORT OF ERIC MICHAEL SWALWELL'S  
OPPOSITION TO PETITIONER'S VERIFIED  
FIRST AMENDED PETITION FOR WRIT OF  
MANDATE**

Date: March 23, 2026

Time: 9:00 a.m.

Dept: 21

Judge: Hon. Shelleyanne W.L. Chang

Petition Filed: January 8, 2026

Amended Petition Filed: January 16, 2026

20 ERIC MICHAEL SWALWELL,

21           Real Party in Interest.

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I, Kristina Mrzywka, declare:

1. I have personal knowledge of the facts stated in this Declaration and, if called as a witness, could and would competently testify thereto.

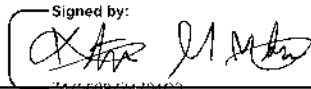
2. I entered a lease agreement with Eric and Brittany Swalwell in June 2017 for a property that I own in Livermore, California. Mr. and Mrs. Swalwell have leased the property from me since June 2017.

3. Mr. Swalwell pays rent pursuant to our lease agreement every month.

4. He lives at the property when he is in the East Bay, and keeps significant belongings there at all times.

5. Mr. Swalwell receives mail at the property and is registered to vote at the address.

I declare under penalty of perjury under the laws of the United States and the State of California that the foregoing is true and correct, and that this declaration is executed at Livermore, California, this 6th day of March 2026.

Signed by: 

Kristina Mrzywka