

decision of the appeal; 4) insufficiency of the evidence to justify the decision, or the decision is against law; or 5) error in law. These standards for a petition for rehearing have been codified in the Office of Tax Appeals Rules of Tax Appeals. (See Cal. Code of Regs., tit. 18, § 30602(c)(5)(A-D).)

Appellant contends that BOE’s October 24, 2017 decision does not acknowledge that her 2012 protest is part of appellant’s 2013 protest by “incorporation.” The balance of appellant’s petition lists a variety of perceived errors in BOE’s characterization of statements made in various documents preceding BOE’s decision including appellant’s opening brief, FTB’s opening brief, and appellant’s reply brief. Appellant fails to explain how any of the listed items constitute grounds for a rehearing pursuant to the above-delineated requirements found in the *Appeal of Sjofinar Masri Do, supra*, and California Code of Regulations, title 18, section 3062(c)(5)(A-D). Even if one views the listed items as errors, it does not appear that any of the alleged errors were material or relevant to the outcome of the appeal. Thus, appellant has not stated a legally sufficient reason to grant her petition.

For the foregoing reasons, appellant’s petition is hereby denied.

DocuSigned by:
Neil Robinson
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Neil Robinson
Administrative Law Judge

We concur:

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Grant S. Thompson
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Grant S. Thompson
Administrative Law Judge

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Douglas Bramhall
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Douglas Bramhall
Administrative Law Judge