

their merit, are not a legal basis, such as an irregularity in the proceedings or that the Opinion was contrary to law, upon which OTA may grant the petition for rehearing. (Cal. Code Regs., tit. 18, § 30604(a)(1)-(6).) Nor are such arguments ultimately grounds for relief for the underlying denial of the claim for refund that was untimely filed.

Accordingly, OTA denies appellant’s petition for rehearing.

DocuSigned by:
Sara A. Hosey
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Sara A. Hosey
Administrative Law Judge

We concur:

Signed by:
Greg Turner
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Greg Turner
Administrative Law Judge

DocuSigned by:
Erica Parker
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Erica Parker
Hearing Officer

Date Issued: 2/21/2025