

OFFICE OF TAX APPEALS  
STATE OF CALIFORNIA

In the Matter of the Appeal of:	)	OTA Case No.: 230713881
<b>R. BAZAR AND J. HICKS,</b>	)	CDTFA Case ID: 2-851-541
<b>dba Greenhaven Garden Supply</b>	)	
	)	
	)	

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**OPINION ON PETITION FOR REHEARING**

Representing the Parties:

For Appellant: R. Bazar, Partner

For Respondent: Jason Parker, Chief of Headquarters Ops.

M. GEARY, Administrative Law Judge: On June 11, 2025, the Office of Tax Appeals (OTA) issued an Opinion sustaining a decision and supplemental decision issued by the California Department of Tax and Fee Administration (respondent), which denied a petition for redetermination filed by R. Bazar and J. Hicks, dba Greenhaven Garden Supply (appellant). Appellant appealed a Notice of Determination (NOD) for \$9,665 in tax, plus applicable interest, for the period July 1, 2017, through June 30, 2020 (liability period).

On July 11, 2025, appellant timely petitioned for a rehearing with OTA. While the petition for rehearing does not state the grounds upon which it is based, it states that appellant submitted all available sales receipts covering the period in question, and that they show that appellant's sales were significantly lower than determined by respondent. OTA interprets this to indicate that appellant contends there is insufficient evidence to justify the Opinion.<sup>1</sup> OTA concludes that the petition for rehearing does not establish any basis for granting a new hearing.


OTA will grant a rehearing where one or more of the following grounds for a rehearing exists and materially affects the substantial rights of the party seeking a rehearing: (1) an irregularity in the appeal proceedings which occurred prior to issuance of the Opinion and prevented fair consideration of the appeal; (2) an accident or surprise occurring during the appeal proceedings and prior to the issuance of the Opinion, which ordinary caution could not

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<sup>1</sup> Appellant also argues that it cannot afford to pay the liability. OTA has no authority to reduce a liability because the taxpayer cannot afford to pay it.


have prevented; (3) newly discovered evidence, material to the appeal, which the party could not have reasonably discovered and provided prior to issuance of the Opinion; (4) insufficient evidence to justify the Opinion; (5) the Opinion is contrary to law; or (6) an error in law in the OTA appeals hearing or proceeding. (Cal. Code Regs., tit. 18, § 30604(a)(1)-(6).) To find that there is insufficient evidence to justify the Opinion, OTA must find, after weighing the evidence in the record, including reasonable inferences based on that evidence, that OTA clearly should have reached a different opinion. (*Appeals of Swat-Fame, Inc., et al.*, 2020-OTA-045P.)

During the audit, appellant did not respond to respondent's multiple requests for records. After respondent issued the NOD, appellant provided some QuickBooks reports, but no supporting evidence of sales. After reviewing the QuickBooks reports, respondent asked appellant to provide copies of purchase invoices and federal income tax returns (FITRs). Appellant did not respond. After respondent issued the decision, appellant provided some additional reports and some sales invoices, all showing purchases paid with cash or checks that totaled far less than the determined liability. Eventually, respondent was able to get appellant's FITRs for the liability period from respondent's own source, and those FITRs showed sales well in excess of the determined amount. Despite all the opportunities appellant has had to provide evidence to support its position, it has not done so. Clearly, appellant disagrees with the Opinion, but that does not constitute grounds for a rehearing. Based on the foregoing, OTA finds that there is sufficient evidence in the record to support the Opinion, and it sees nothing in the record that would warrant a rehearing. Consequently, the petition for rehearing is denied.

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Michael F. Geary  
Administrative Law Judge

We concur:

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Josh Aldrich  
Administrative Law Judge

DocuSigned by:  
  
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Andrew Wong  
Administrative Law Judge

Date Issued: 10/28/2025