

Phone (415) 554-6778
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TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board Assessment Appeals Admin Hearing

REMOTE MEETING PUBLIC COMMENT CALL-IN 1(415) 906-4659 / Meeting ID: 320 043 732 #

Monday, December 18, 2023

09:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Announcements

2) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

3) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0343
APPLICANT:	20 CALIFORNIA INVESTMENT, INC
PARCEL NO:	0235 009
PARCEL ADDRESS:	018-020 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$48,120,428.00
APPLICANT'S OPINION:	\$35,683,200.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0879
APPLICANT:	NAMOKAR REAL ESTATE LLC
PARCEL NO:	3746 122
PARCEL ADDRESS:	0333 BEALE ST, C5K
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,744,364.00
APPLICANT'S OPINION:	\$1,046,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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5) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1569
APPLICANT:	MAR, OLIVER
PARCEL NO:	1456 030
PARCEL ADDRESS:	0462 25TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,768,128.00
APPLICANT'S OPINION:	\$884,064.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1771
APPLICANT:	JUUL LABS INC
PARCEL NO:	20210011274
PARCEL ADDRESS:	948 ILLINOIS ST, 108
TOPIC:	
CURRENT ASSESSMENT:	\$10,997,389.00
APPLICANT'S OPINION:	\$5,588,693.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1775
APPLICANT:	JUUL LABS INC
PARCEL NO:	20210011258
PARCEL ADDRESS:	2415 3RD ST
TOPIC:	
CURRENT ASSESSMENT:	\$6,018,471.00
APPLICANT'S OPINION:	\$3,009,236.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1776
APPLICANT:	JUUL LABS INC
PARCEL NO:	20210011188
PARCEL ADDRESS:	560 20TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$31,797,929.00
APPLICANT'S OPINION:	\$15,898,965.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1851
APPLICANT:	GATES HOTEL INC
PARCEL NO:	0326 023
PARCEL ADDRESS:	0140 ELLIS ST
TOPIC:	
CURRENT ASSESSMENT:	\$8,728,532.00
APPLICANT'S OPINION:	\$4,364,266.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1852
APPLICANT:	GATES HOTEL INC
PARCEL NO:	0326 023
PARCEL ADDRESS:	0140 ELLIS ST
TOPIC:	
CURRENT ASSESSMENT:	\$8,903,102.00
APPLICANT'S OPINION:	\$4,451,551.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1853
APPLICANT:	GATES HOTEL INC
PARCEL NO:	0326 023
PARCEL ADDRESS:	0140 ELLIS ST
TOPIC:	
CURRENT ASSESSMENT:	\$0.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1854
APPLICANT:	GATES HOTEL INC
PARCEL NO:	0326 023
PARCEL ADDRESS:	0140 ELLIS ST
TOPIC:	
CURRENT ASSESSMENT:	\$9,262,785.00
APPLICANT'S OPINION:	\$4,631,393.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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13) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1995
APPLICANT:	COLE HARDWARE INC
PARCEL NO:	20210044280
PARCEL ADDRESS:	345 9TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$346,020.00
APPLICANT'S OPINION:	\$171,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1996
APPLICANT:	COLE HARDWARE INC
PARCEL NO:	20210044279
PARCEL ADDRESS:	345 9TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$345,808.00
APPLICANT'S OPINION:	\$170,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1997
APPLICANT:	COLE HARDWARE INC
PARCEL NO:	20210044278
PARCEL ADDRESS:	345 9TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$347,656.00
APPLICANT'S OPINION:	\$170,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

16) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1998
APPLICANT:	COLE HARDWARE INC
PARCEL NO:	20210044277
PARCEL ADDRESS:	345 9TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$344,116.00
APPLICANT'S OPINION:	\$170,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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17) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1999
APPLICANT:	COLE HARDWARE INC
PARCEL NO:	20210043995
PARCEL ADDRESS:	956 COLE ST
TOPIC:	
CURRENT ASSESSMENT:	\$246,388.00
APPLICANT'S OPINION:	\$120,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION:	2021-2000
APPLICANT:	COLE HARDWARE INC
PARCEL NO:	20210044276
PARCEL ADDRESS:	956 COLE ST
TOPIC:	
CURRENT ASSESSMENT:	\$130,199.00
APPLICANT'S OPINION:	\$60,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION:	2021-2001
APPLICANT:	COLE HARDWARE INC
PARCEL NO:	20210044275
PARCEL ADDRESS:	956 COLE ST
TOPIC:	
CURRENT ASSESSMENT:	\$113,703.00
APPLICANT'S OPINION:	\$60,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION:	2021-2002
APPLICANT:	COLE HARDWARE INC
PARCEL NO:	20210044274
PARCEL ADDRESS:	956 COLE ST
TOPIC:	
CURRENT ASSESSMENT:	\$79,276.00
APPLICANT'S OPINION:	\$45,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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21) Hearing, discussion, and possible action involving:

APPLICATION:	2021-2053
APPLICANT:	CCC LP
PARCEL NO:	1442 049
PARCEL ADDRESS:	4624-4632 GEARY BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,511,350.00
APPLICANT'S OPINION:	\$1,800,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0345
APPLICANT:	WONG, STEPHEN
PARCEL NO:	1085 038
PARCEL ADDRESS:	0828 ANZA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,800,000.00
APPLICANT'S OPINION:	\$5,350,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0610
APPLICANT:	NARESH C PATEL FMLY TU
PARCEL NO:	1422 043
PARCEL ADDRESS:	4927-4929 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,061,198.00
APPLICANT'S OPINION:	\$1,030,600.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0871
APPLICANT:	INSITE WIRELESS GROUP, LLC
PARCEL NO:	20220007851
PARCEL ADDRESS:	747 HOWARD ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$6,204,907.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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25) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1256
APPLICANT:	FRE 593 LLC
PARCEL NO:	3707 002
PARCEL ADDRESS:	020-028 2ND ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$8,000,000.00
APPLICANT'S OPINION:	\$4,288,806.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1436
APPLICANT:	VALENCIA 780 SFLLC
PARCEL NO:	3588 010
PARCEL ADDRESS:	0780 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,007,856.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

27) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1463
APPLICANT:	G&G INVESTMENTS
PARCEL NO:	3529 051
PARCEL ADDRESS:	1750 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,439,565.00
APPLICANT'S OPINION:	\$2,900,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1464
APPLICANT:	ACVCFT GEARY LP
PARCEL NO:	1433 009
PARCEL ADDRESS:	3700 GEARY BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$19,781,051.00
APPLICANT'S OPINION:	\$17,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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29) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1725
APPLICANT:	YE, ELIZABETH
PARCEL NO:	2101 046
PARCEL ADDRESS:	1926 34TH AVE
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$594,000.00
APPLICANT'S OPINION:	\$580,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1733
APPLICANT:	NG, SAM
PARCEL NO:	2423 016
PARCEL ADDRESS:	2575 22ND AVE
TOPIC:	
CURRENT ASSESSMENT:	\$721,487.00
APPLICANT'S OPINION:	\$50,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

31) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1795
APPLICANT:	MA, SANDI
PARCEL NO:	5919 005
PARCEL ADDRESS:	0056 HOLYOKE ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,150,000.00
APPLICANT'S OPINION:	\$446,047.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

32) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1798
APPLICANT:	LI, HELEN
PARCEL NO:	6358 015
PARCEL ADDRESS:	1221 SUNNYDALE AVE
TOPIC:	
CURRENT ASSESSMENT:	\$544,849.00
APPLICANT'S OPINION:	\$400,762.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

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33) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1816
APPLICANT:	DECEDENT TRUST B
PARCEL NO:	1641 041
PARCEL ADDRESS:	0636 4TH AVE
TOPIC:	
CURRENT ASSESSMENT:	\$3,500,000.00
APPLICANT'S OPINION:	\$952,696.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

34) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1826
APPLICANT:	CROWDER, DONNA
PARCEL NO:	2705 026
PARCEL ADDRESS:	0016 CROWN TER
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$850,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

35) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1851
APPLICANT:	OELSNER COMMERCIAL PROPERTIES
PARCEL NO:	3912 002
PARCEL ADDRESS:	099 RHODE ISLAND ST
TOPIC:	Change in Ownership-Bifurcated
CURRENT ASSESSMENT:	\$34,700,000.00
APPLICANT'S OPINION:	\$2,910,118.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

36) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7653
APPLICANT:	GORMAN, WILLIAM
PARCEL NO:	0564C105
PARCEL ADDRESS:	2288 BROADWAY, #004
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$50,197.00
APPLICANT'S OPINION:	\$25,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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37) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7671
APPLICANT:	C10 MISSION 2390 LLC
PARCEL NO:	3596 019
PARCEL ADDRESS:	2390 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,228,914.00
APPLICANT'S OPINION:	\$3,114,458.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (San Francisco Administrative Code, Chapter 67) or to report a violation of the ordinance, contact by mail Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.5163, or by e-mail at sotf@sfgov.org.

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <http://www.sfgov.org/sunshine/>.

Ethics Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 25 Van Ness Avenue, Suite 220, San Francisco, CA 94102; telephone (415) 252-3100; fax (415) 252-3112; Web Site www.sfgov.org/ethics.

Under Campaign and Governmental Conduct Code, Section 1.127, no person or entity with a financial interest in a land use matter pending before the Board of Appeals, Board of Supervisors, Building Inspection Commission, Commission on Community Investment and Infrastructure, Historic Preservation Commission, Planning Commission, Port Commission, or the Treasure Island Development Authority Board of Directors, may make a campaign contribution to a member of the Board of Supervisors, the Mayor, the City Attorney, or a candidate for any of those offices, from the date the land use matter commenced until 12 months after the board or commission has made a final decision, or any appeal to another City agency from that decision has been resolved. For more information about this restriction, visit sfethics.org.

Disability Access

To request sign language interpreters, readers, large print agendas or other accommodations, please contact (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Cell Phones, Pagers and Similar Sound-Producing Electronic Devices

The ringing of and use of cell phones, pagers and similar sound-producing electronic devices are prohibited at this meeting. Please be advised that the Chair may order the removal from the meeting room of any person(s) responsible for the ringing or use of a cell phone, pager, or other similar sound-producing electronic devices. (Chapter 67A of the San Francisco Administrative Code)

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Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact bos@sfgov.org or call (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame bos@sfgov.org or (415) 554-5184.

PAUNAWA: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719.

More Information: English | 中文 | Español | Filipino

* Public comment will be taken on every item on the agenda.