Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing Room 406, City Hall Thursday, January 25, 2018 9:30 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) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0411

APPLICANT: COMCAST OF CA III, INC.

PARCEL NO.: 2017204539

PARCEL ADDRESS: 2055 FOLSOM ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$13,199.00 APPLICANT'S OPINION: \$11,143.00 TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0412

APPLICANT: COMCAST CABLE HOLDINGS LLC

PARCEL NO.: 2017202530
PARCEL ADDRESS: 2055 FOLSOM ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,387,366.00 APPLICANT'S OPINION: \$1,302,799.00

TAXABLE YEAR: 2017

APPLICATION: 2017-0413

APPLICANT: COMCAST OF CA IX, INC

PARCEL NO.: 2017202659

PARCEL ADDRESS: 0755 SANSOME ST, #500 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,012,409.00 APPLICANT'S OPINION: \$886,448.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0414

APPLICANT: COMCAST CABLE COMMUNUICATIONS MGMT

PARCEL NO.: 2017208980

PARCEL ADDRESS: VARIOUS LOCATIONS, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$4,539,654.00 APPLICANT'S OPINION: \$3,876,141.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0415

APPLICANT: COMCAST IP PHONE II, LLC

PARCEL NO.: 2017203492

PARCEL ADDRESS: VARIOUS LOCATIONS, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$410,197.00 APPLICANT'S OPINION: \$310,155.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0416

APPLICANT: COMCAST BROADBAND SECURITY

PARCEL NO.: 2017206802

PARCEL ADDRESS: 0075 STEVENSON ST, #300 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,351,645.00 APPLICANT'S OPINION: \$544,353.00

TAXABLE YEAR: 2017

APPLICATION: 2017-0417

APPLICANT: COMCAST OF CA IX, INC

PARCEL NO.: 2017001007
PARCEL ADDRESS: 0221 19TH AVE,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$7,048.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0418

APPLICANT: COMCAST OF CA IX, INC

PARCEL NO.: 2017203135

PARCEL ADDRESS: 0731 SANSOME ST, #200 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$132,793.00 APPLICANT'S OPINION: \$87,534.00 TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0419

APPLICANT: COMCAST SPOTLIGHT LLC

PARCEL NO.: 2017202671

PARCEL ADDRESS: 0755 SANSOME ST, #600 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,611,796.00 APPLICANT'S OPINION: \$2,165,839.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0420

APPLICANT: COMCAST IP PHONE II, LLC

PARCEL NO.: 2017203731

PARCEL ADDRESS: TREASURE ISLAND, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,344.00 APPLICANT'S OPINION: \$1,236.00 TAXABLE YEAR: 2017

APPLICATION: 2017-0422

APPLICANT: COMCAST OF CA/CO LLC

PARCEL NO.: 2017201274

PARCEL ADDRESS: TREASURE ISLAND, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,526,803.00 APPLICANT'S OPINION: \$1,789,177.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0424

APPLICANT: COMCAST OF CA III, INC.

PARCEL NO.: 2017202398

PARCEL ADDRESS: 0260 POTRERO AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$448,279.00 APPLICANT'S OPINION: \$408,094.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0471

APPLICANT: BOP 685 MARKET LLC

PARCEL NO.: 3707 051

PARCEL ADDRESS: 0685 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$105,624,536.00 APPLICANT'S OPINION: \$80,000,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0503

APPLICANT: 509 CULTURAL CENTER

PARCEL NO.: 2017440730

PARCEL ADDRESS: 1007 MARKET ST,

TOPIC:

CURRENT ASSESSMENT: \$174,883.00 APPLICANT'S OPINION: \$89,247.00 TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

APPLICATION: 2017-0627

APPLICANT: RELATED/MARIPOSA DEVELOPMENT CO.

PARCEL NO.: 4005 004

PARCEL ADDRESS: 1501V MARIPOSA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,518,365.00 APPLICANT'S OPINION: \$756,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0628

APPLICANT: RELATED/MARIPOSA DEVELOPMENT CO.

PARCEL NO.: 4006 010

PARCEL ADDRESS: 0485 - 0495A CAROLINA ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$4,051,052.00 APPLICANT'S OPINION: \$1,215,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0629

APPLICANT: RELATED/MARIPOSA DEVELOPMENT CO.

PARCEL NO.: 4006 019

PARCEL ADDRESS: 1677 MARIPOSA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,566,768.00 APPLICANT'S OPINION: \$1,670,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0630

APPLICANT: RELATED/MARIPOSA DEVELOPMENT CO.

PARCEL NO.: 4006 020

PARCEL ADDRESS:

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,162,339.00 APPLICANT'S OPINION: \$349,000.00 TAXABLE YEAR: 2017

APPLICATION: 2017-0631

APPLICANT: RELATED/MARIPOSA DEVELOPMENT CO.

PARCEL NO.: 4006 006

PARCEL ADDRESS: 0420 WISCONSIN ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$6,926,495.00 APPLICANT'S OPINION: \$2,078,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0632

APPLICANT: JMDH REAL ESTATE OF SF, LLC

PARCEL NO.: 4343 002

PARCEL ADDRESS: 2045 EVANS AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$17,232,749.00 APPLICANT'S OPINION: \$5,169,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0633

APPLICANT: JMDH REAL ESTATE OF SF, LLC

PARCEL NO.: 4343 016

PARCEL ADDRESS: 2045 EVANS AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$506,343.00 APPLICANT'S OPINION: \$152,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0676

APPLICANT: P55 HOTEL OWNERS (HILTON)

PARCEL NO.: 0330 026

PARCEL ADDRESS: 0055 CYRIL MAGNIN ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$504,833,062.00 APPLICANT'S OPINION: \$250,000,000.00

TAXABLE YEAR: 2017

APPLICATION: 2017-0677

APPLICANT: DOLBY LABORATORIES, INC.

PARCEL NO.: 3701 065

PARCEL ADDRESS: 1275 MARKET ST,

TOPIC:

CURRENT ASSESSMENT: \$185,709,832.00 APPLICANT'S OPINION: \$92,800,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Both Real & Personal Prty

ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0686

APPLICANT: 300 PROSPECT PROPERTIES, INC.

PARCEL NO.: 0267 016

PARCEL ADDRESS: 0160 - 0180 SANSOME ST,

TOPIC:

CURRENT ASSESSMENT: \$45,945,510.00 APPLICANT'S OPINION: \$23,034,431.00

TAXABLE YEAR: 2017

APPEAL TYPE: Both Real & Personal Prty

ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0700 APPLICANT: 225 BUSH LLC

PARCEL NO.: 0289 001

PARCEL ADDRESS: 0225 BUSH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$221,811,530.00 APPLICANT'S OPINION: \$110,900,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0701

APPLICANT: 225 BUSH LLC

PARCEL NO.: 0289 007

PARCEL ADDRESS: 0225 BUSH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$147,874,354.00 APPLICANT'S OPINION: \$74,000,000.00

TAXABLE YEAR: 2017

APPLICATION: 2017-0702
APPLICANT: GAP INC.
PARCEL NO.: 3705Z002

PARCEL ADDRESS: 0801 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$171,757,116.00 APPLICANT'S OPINION: \$85,900,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0704

APPLICANT: 101 SECOND STREET INC.

PARCEL NO.: 3721 089 PARCEL ADDRESS: 0101 2ND ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$314,338,984.00 APPLICANT'S OPINION: \$157,079,578.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

30) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0705

APPLICANT: 123 MISSION STREET HOLDING LLC

PARCEL NO.: 3717 022

PARCEL ADDRESS: 0123 MISSION ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$124,427,283.00 APPLICANT'S OPINION: \$62,118,764.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0706

APPLICANT: 123 MISSION STREET HOLDING LLC

PARCEL NO.: 3717 023

PARCEL ADDRESS: 0123 MISSION ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,524,813.00 APPLICANT'S OPINION: \$3,700,000.00

TAXABLE YEAR: 2017

APPLICATION: 2017-0708

APPLICANT: 631 HOWARD, LLC

PARCEL NO.: 3735 005

PARCEL ADDRESS: 0631 HOWARD ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$64,204,410.00 APPLICANT'S OPINION: \$32,500,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

33) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0709

APPLICANT: 800 MARKET STREET LLC

PARCEL NO.: 0329 001

PARCEL ADDRESS: 0800 - 0830 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$55,195,336.00 APPLICANT'S OPINION: \$27,500,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

34) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0726

APPLICANT: 939 ELLIS LLC

PARCEL NO.: 0738 019

PARCEL ADDRESS: 0939 ELLIS ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$17,400,000.00 APPLICANT'S OPINION: \$16,400,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

35) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0727

APPLICANT: 939 ELLIS LLC PARCEL NO.: 0738 019 PARCEL ADDRESS: 0939 ELLIS ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$17,400,000.00 APPLICANT'S OPINION: \$16,400,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

APPLICATION: 2017-0737

APPLICANT: SAFEWAY INC

PARCEL NO.: 1691 019

PARCEL ADDRESS: 0850 LA PLAYA, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$24,446,328.00 APPLICANT'S OPINION: \$12,200,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0738

APPLICANT: SCG 110 SUTTER STREET LLC

PARCEL NO.: 0288 007

PARCEL ADDRESS: 0110 SUTTER ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$25,060,430.00 APPLICANT'S OPINION: \$12,500,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0739

APPLICANT: WILLIAMS-SONOMA, INC

PARCEL NO.: 0112 009

PARCEL ADDRESS: 1150 SANSOME ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$67,540,591.00 APPLICANT'S OPINION: \$33,770,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0740

APPLICANT: WILLIAMS-SONOMA, INC

PARCEL NO.: 0112 001

PARCEL ADDRESS: 1051 BATTERY ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$31,783,803.00 APPLICANT'S OPINION: \$15,800,000.00

TAXABLE YEAR: 2017

APPLICATION: 2017-0745

APPLICANT: DROPBOX, INC. PARCEL NO.: 2017209044

PARCEL ADDRESS: 0333 BRANNAN ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$73,792,008.00 APPLICANT'S OPINION: \$55,500,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

41) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0759

APPLICANT: USA SF SELF STORAGE

PARCEL NO.: 3513 080

PARCEL ADDRESS: 0190 - 0198 OTIS ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$27,514,000.00 APPLICANT'S OPINION: \$24,000,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

42) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0761

APPLICANT: EVP 456 VALLEJO, LLC

PARCEL NO.: 0133 019

PARCEL ADDRESS: 0456 VALLEJO ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,795,614.00 APPLICANT'S OPINION: \$1,550,000.00

TAXABLE YEAR: 2017

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/

Lobbyist Registration and Reporting 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.

Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (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)

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Peggy Nevin at (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

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