

Phone (415) 554-6778  
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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 Board 1 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 287 785 159#**

**Thursday, April 04, 2024  
09:30 AM (ALL DAY)**

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:	2021-1782
APPLICANT:	ATLASSIAN INC
PARCEL NO:	20210003560
PARCEL ADDRESS:	350 BUSH ST #1300
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$33,190,509.00
APPLICANT'S OPINION:	\$16,595,255.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

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### 4) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1783
APPLICANT:	COINBASE INC
PARCEL NO:	20210010973
PARCEL ADDRESS:	430 CALIFORNIA ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$32,629,590.00
APPLICANT'S OPINION:	\$16,314,795.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

### 5) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1945
APPLICANT:	233 GEARY STREET PROPERTY OWNER
PARCEL NO:	0314 020
PARCEL ADDRESS:	251-259 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$257,641,800.00
APPLICANT'S OPINION:	\$128,820,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/TP

### 6) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0154
APPLICANT:	1140 HARRISON ASSOCIATES LP
PARCEL NO:	3755 023
PARCEL ADDRESS:	1140 HARRISON ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$191,500,000.00
APPLICANT'S OPINION:	\$150,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

### 7) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0417
APPLICANT:	WANG SUN INC
PARCEL NO:	0670 009
PARCEL ADDRESS:	1222-1226 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,467,508.00
APPLICANT'S OPINION:	\$2,904,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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### 8) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0431
APPLICANT:	340 BRYANT STREET LLC
PARCEL NO:	3764 061
PARCEL ADDRESS:	340 BRYANT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$53,588,670.00
APPLICANT'S OPINION:	\$32,240,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

### 9) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0539
APPLICANT:	410 TOWNSEND OWNER LLC
PARCEL NO:	3785 002A
PARCEL ADDRESS:	410 TOWNSEND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$99,371,150.00
APPLICANT'S OPINION:	\$80,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

### 10) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0548
APPLICANT:	233 GEARY STREET PROPERTY OWNER LLC
PARCEL NO:	0314 020
PARCEL ADDRESS:	251-259 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$262,794,600.00
APPLICANT'S OPINION:	\$131,396,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 11) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0574
APPLICANT:	TWITTER INC
PARCEL NO:	20220007404
PARCEL ADDRESS:	875 STEVENSON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$69,095,402.00
APPLICANT'S OPINION:	\$54,647,794.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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### 12) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0737
APPLICANT:	100 GREEN ST. PARTNERS, LLC
PARCEL NO:	0112 007
PARCEL ADDRESS:	100 GREEN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,790,387.00
APPLICANT'S OPINION:	\$5,874,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 13) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0739
APPLICANT:	MODESTO PACIFIC LLC
PARCEL NO:	0218 016
PARCEL ADDRESS:	1516 LARKIN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,547,935.00
APPLICANT'S OPINION:	\$3,929,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 14) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0797
APPLICANT:	EMPORIUM MALL LLC
PARCEL NO:	3705 050
PARCEL ADDRESS:	845 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$82,821,068.00
APPLICANT'S OPINION:	\$31,410,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

### 15) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0798
APPLICANT:	EMPORIUM MALL LLC
PARCEL NO:	3705 056
PARCEL ADDRESS:	845 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$499,740,757.00
APPLICANT'S OPINION:	\$199,870,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

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### 16) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0799
APPLICANT:	WESTFIELD CORP INC.
PARCEL NO:	802097
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$325,595,595.00
APPLICANT'S OPINION:	\$152,095,294.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

### 17) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0846
APPLICANT:	1140 HARRISON ASSOCIATES LP
PARCEL NO:	3755 023
PARCEL ADDRESS:	1140 0000 0 0 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$256,746,957.00
APPLICANT'S OPINION:	\$212,732,753.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 18) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0944
APPLICANT:	ATLASSIAN INC
PARCEL NO:	20220004506
PARCEL ADDRESS:	350 BUSH ST #1300
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$34,632,581.00
APPLICANT'S OPINION:	\$17,316,291.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

### 19) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1298
APPLICANT:	COINBASE INC
PARCEL NO:	20220030028
PARCEL ADDRESS:	430 CALIFORNIA ST
TOPIC:	
CURRENT ASSESSMENT:	\$37,719,365.00
APPLICANT'S OPINION:	\$18,859,683.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

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20) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1359
APPLICANT:	ALTA LAGUNA LLC
PARCEL NO:	0857 002
PARCEL ADDRESS:	120 2000 BUCHANAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,402,824.00
APPLICANT'S OPINION:	\$9,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Possessory Interest
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](mailto: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](http://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](http://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.

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### **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 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.