#### Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing Room 406, City Hall Friday, April 21, 2017 <u>9:30 AM</u>

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:	2015-0949
APPLICANT:	PHF RUBY, LLC
PARCEL NO.:	0029 003
PARCEL ADDRESS:	0590 BAY ST,
TOPIC:	Request to Reopen
CURRENT ASSESSMENT:	\$54,510,000.00
APPLICANT'S OPINION:	\$30,000,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

APPLICATION:	2015-0950
APPLICANT:	PHF RUBY, LLC
PARCEL NO.:	0029 003
PARCEL ADDRESS:	0590 BAY ST,
TOPIC:	Request to Reopen
CURRENT ASSESSMENT:	\$54,757,475.00
APPLICANT'S OPINION:	\$30,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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APPLICATION:	2015-0951
APPLICANT:	PHF RUBY, LLC
PARCEL NO.:	0029 003
PARCEL ADDRESS:	0590 BAY ST,
TOPIC:	Request to Reopen
CURRENT ASSESSMENT:	\$55,851,528.00
APPLICANT'S OPINION:	\$30,000,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0134
APPLICANT:	SANGIRARDI, FEDERICO
PARCEL NO.:	4810 009
PARCEL ADDRESS:	1470 VAN DYKE AVE,
TOPIC:	Request to Reopen
CURRENT ASSESSMENT:	\$652,230.00
APPLICANT'S OPINION:	\$450,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0575
APPLICANT:	WEINSTEIN, NAOMI
PARCEL NO.:	0858 057
PARCEL ADDRESS:	0282 WALLER ST,
TOPIC:	Amend application from regular appeal to base year.
CURRENT ASSESSMENT:	\$1,739,696.00
APPLICANT'S OPINION:	\$1,350,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2016-0708
APPLICANT:	MISSION PIERS
PARCEL NO.:	4045 041
PARCEL ADDRESS:	SITUS TO BE ASSIGNED,
TOPIC:	Request to Reopen
CURRENT ASSESSMENT:	\$54,850,000.00
APPLICANT'S OPINION:	\$27,872,440.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

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APPLICATION:	2016-0709
APPLICANT:	MISSION PIERS
PARCEL NO.:	4045 041
PARCEL ADDRESS:	SITUS TO BE ASSIGNED,
TOPIC:	Request to Reopen
CURRENT ASSESSMENT:	\$63,066,590.00
APPLICANT'S OPINION:	\$31,533,290.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2016-0994
APPLICANT: PARCEL NO.:	ESTATE OF ELTON L. PUFFER 0071 021
PARCEL ADDRESS:	1047 - 1049 LOMBARD ST,
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$1,624,127.00
APPLICANT'S OPINION:	\$255,369.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2016-0995
APPLICANT:	ESTATE OF ELTON L. PUFFER
PARCEL NO.:	0071 021
PARCEL ADDRESS:	1047 - 1049 LOMBARD ST,
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$1,636,354.00
APPLICANT'S OPINION:	\$257,290.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

APPLICATION:	2016-0996
APPLICANT:	ESTATE OF ELTON L. PUFFER
PARCEL NO.:	0071 021
PARCEL ADDRESS:	1047 - 1049 LOMBARD ST,
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$1,669,079.00
APPLICANT'S OPINION:	\$262,430.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

APPLICATION:	2016-0997
APPLICANT:	ESTATE OF ELTON L. PUFFER
PARCEL NO.:	0071 021
PARCEL ADDRESS:	1047 - 1049 LOMBARD ST,
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$1,702,459.00
APPLICANT'S OPINION:	\$267,679.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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

APPLICATION:	2016-0998
APPLICANT:	ESTATE OF ELTON L. PUFFER
PARCEL NO.:	0071 021
PARCEL ADDRESS:	1047 - 1049 LOMBARD ST,
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$1,710,186.00
APPLICANT'S OPINION:	\$268,888.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION:	2016-1016
APPLICANT:	ROSSI, MICHAEL
PARCEL NO.:	1047 046
PARCEL ADDRESS:	2943 PINE ST,
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$1,370,586.00
APPLICANT'S OPINION:	\$1,037,186.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

2016-1020
MYERS, JANET
0481 052
3149 GOUGH ST,
To consider as timely filed.
\$799,185.00
\$348,370.00
2013
Real Property
SUPPLEMENTAL

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APPLICATION:	2016-1021
APPLICANT:	MYERS, JANET
PARCEL NO.:	0481 052
PARCEL ADDRESS:	3149 GOUGH ST,
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$799,975.00
APPLICANT'S OPINION:	\$349,950.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

2016-1049
FOREVER 21 RETAIL, INC
2013214448
To consider as timely filed.
\$4,123,431.00
\$25,200.00
2013
Personal Property
ROLL CORRECTION

18) Hearing, discussion, and possible action involving:

APPLICATION:	2016-1050
APPLICANT:	FOREVER 21 RETAIL, INC
PARCEL NO.:	2014224134
PARCEL ADDRESS:	1 POWELL ST,
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$4,099,593.00
APPLICANT'S OPINION:	\$23,100.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

APPLICATION:	2016-1051
APPLICANT:	FOREVER 21 RETAIL, INC
PARCEL NO.:	2015204194
PARCEL ADDRESS:	1 POWELL ST,
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$3,910,958.00
APPLICANT'S OPINION:	\$20,600.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

APPLICATION:	2016-1052
APPLICANT:	FOREVER 21 RETAIL, INC
PARCEL NO.:	2013217615
PARCEL ADDRESS:	
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$1,326,770.00
APPLICANT'S OPINION:	\$19,700.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2016-1053
APPLICANT:	FOREVER 21 RETAIL, INC
PARCEL NO.:	2014226855
PARCEL ADDRESS:	3521 20TH AVE, #136
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$1,285,631.00
APPLICANT'S OPINION:	\$19,400.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2016-1054
APPLICANT:	FOREVER 21 RETAIL, INC
PARCEL NO.:	2015206755
PARCEL ADDRESS:	3521 20TH AVE, #136
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$1,234,675.00
APPLICANT'S OPINION:	\$18,800.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

APPLICATION:	2016-1055
APPLICANT:	FOREVER 21 RETAIL, INC
PARCEL NO.:	2017900020
PARCEL ADDRESS:	Various
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$9,892,581.00
APPLICANT'S OPINION:	\$315,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

APPLICATION:	2016-1056
APPLICANT:	FOREVER 21 RETAIL, INC
PARCEL NO.:	2017900019
PARCEL ADDRESS:	Various
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$9,742,670.00
APPLICANT'S OPINION:	\$186,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

25) Hearing, discussion, and possible action involving:

APPLICATION:	2016-1057
APPLICANT:	FOREVER 21 RETAIL, INC
PARCEL NO.:	2017900018
PARCEL ADDRESS:	Various
TOPIC:	To consider as timely filed.
CURRENT ASSESSMENT:	\$9,328,058.00
APPLICANT'S OPINION:	\$176,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION:	2016-7072
APPLICANT:	LANG, MATTHEW
PARCEL NO.:	3600 103
PARCEL ADDRESS:	3865 19TH ST, #2
TOPIC:	Amend application from regular appeal to base year.
CURRENT ASSESSMENT:	\$3,553,374.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2016-7163
APPLICANT:	WEBB, THOMAS
PARCEL NO.:	6929 009
PARCEL ADDRESS:	0025 DE SOTO ST,
TOPIC:	Amend application from regular appeal to base year.
CURRENT ASSESSMENT:	\$853,191.00
APPLICANT'S OPINION:	\$703,201.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

## KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's 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 (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: 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 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <u>http://www.sfgov.org/sunshine/</u>

## **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 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; 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 Derek Evans (415) 554-7702.

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.