

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 Pre-Hearing Conference Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 600 929 773#**

**Friday, July 21, 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:	2019-0622
APPLICANT:	GOOGLE LLC
PARCEL NO:	2019208206
PARCEL ADDRESS:	188 EMBARCADERO
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$35,837,426.00
APPLICANT'S OPINION:	\$17,918,713.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2019-0623
APPLICANT:	GOOGLE LLC
PARCEL NO:	2019208205
PARCEL ADDRESS:	1 MARKET
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$115,439,548.00
APPLICANT'S OPINION:	\$57,719,774.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2019-0624
APPLICANT:	GOOGLE LLC
PARCEL NO:	2019203542
PARCEL ADDRESS:	345 SPEAR ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$143,389,536.00
APPLICANT'S OPINION:	\$71,694,768.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2019-0626
APPLICANT:	GOOGLE LLC
PARCEL NO:	2019211132
PARCEL ADDRESS:	121 SPEAR ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$63,034,188.00
APPLICANT'S OPINION:	\$31,517,095.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2019-0627
APPLICANT:	GOOGLE LLC
PARCEL NO:	2019208208
PARCEL ADDRESS:	1 SOUTH PARK ST #103
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,349,947.00
APPLICANT'S OPINION:	\$674,974.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2019-0628
APPLICANT:	GOOGLE LLC
PARCEL NO:	2019208207
PARCEL ADDRESS:	2 HARRISON ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$19,982,796.00
APPLICANT'S OPINION:	\$9,991,398.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2020-0309
APPLICANT:	64 PKN OWNER LLC
PARCEL NO:	4110 012
PARCEL ADDRESS:	SITUS TO BE ASSIGNED ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$38,240,000.00
APPLICANT'S OPINION:	\$24,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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

APPLICATION:	2020-0310
APPLICANT:	64 PKN OWNER LLC
PARCEL NO:	4110 012
PARCEL ADDRESS:	SITUS TO BE ASSIGNED ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$38,240,000.00
APPLICANT'S OPINION:	\$24,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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

APPLICATION:	2021-0064
APPLICANT:	PELLMAN MICHAEL/SPELLMAN MICHAEL & KEITH M
PARCEL NO:	0503 007
PARCEL ADDRESS:	1520 GREENWICH ST
TOPIC:	
CURRENT ASSESSMENT:	\$3,663,704.00
APPLICANT'S OPINION:	\$626,901.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

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

APPLICATION:	2021-1248
APPLICANT:	SP PLUS CORPORATION
PARCEL NO:	0021700787
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$161,350.00
APPLICANT'S OPINION:	\$40,336.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2021-1249
APPLICANT:	SP PLUS CORPORATION
PARCEL NO:	0021701659
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,251,738.00
APPLICANT'S OPINION:	\$312,934.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2021-1250
APPLICANT:	SP PLUS CORPORATION
PARCEL NO:	0021701684
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,337,467.00
APPLICANT'S OPINION:	\$334,366.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2021-1251
APPLICANT:	SP PLUS CORPORATION
PARCEL NO:	0021701898
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$255,753.00
APPLICANT'S OPINION:	\$63,938.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2021-1274
APPLICANT:	DCP SF COLUMBUS AVE OWNER LLC
PARCEL NO:	20210013177
PARCEL ADDRESS:	1300 COLUMBUS AVE
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$2,433,514.00
APPLICANT'S OPINION:	\$1,216,757.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1285
APPLICANT:	41 TEHAMA LP
PARCEL NO:	3736 190
PARCEL ADDRESS:	33 TEHAMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$291,345,956.00
APPLICANT'S OPINION:	\$148,673,012.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

APPLICATION:	2021-1353
APPLICANT:	GOOGLE INC
PARCEL NO:	20210011324
PARCEL ADDRESS:	2 HARRISON ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$26,832,127.00
APPLICANT'S OPINION:	\$17,440,883.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1360
APPLICANT:	ULLMAN, SEPS & STEIN LTD LP
PARCEL NO:	0808 071
PARCEL ADDRESS:	302 IVY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,831,633.00
APPLICANT'S OPINION:	\$915,816.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

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

APPLICATION:	2021-1492
APPLICANT:	ALIOTO'S RESTAURANT #8
PARCEL NO:	0021700578
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$452,517.00
APPLICANT'S OPINION:	\$200,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1493
APPLICANT:	ALIOTO FISH CO LTD
PARCEL NO:	0021700562
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,981,514.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1500
APPLICANT:	ALIOTO FISH CO LTD
PARCEL NO:	20210252364
PARCEL ADDRESS:	0
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$592,979.00
APPLICANT'S OPINION:	\$300,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

APPLICATION:	2021-1501
APPLICANT:	ALIOTO FISH CO LTD
PARCEL NO:	2021025984
PARCEL ADDRESS:	0
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$857,036.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

APPLICATION:	2021-1724
APPLICANT:	901 VALENCIA ST. ASSOCIATES
PARCEL NO:	3609 042
PARCEL ADDRESS:	901-909 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,821,861.00
APPLICANT'S OPINION:	\$9,000,650.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1726
APPLICANT:	1128 VALENCIA ST. ASSOCIATES
PARCEL NO:	3635 005
PARCEL ADDRESS:	1128-1142 VALENCIA ST
TOPIC:	
CURRENT ASSESSMENT:	\$11,821,210.00
APPLICANT'S OPINION:	\$9,000,644.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1727
APPLICANT:	954 GEARY STREET ASSOCIATES
PARCEL NO:	0693 012
PARCEL ADDRESS:	954-958 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,943,437.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1728
APPLICANT:	704 BUSH ST. ASSOCIATES
PARCEL NO:	0273 003
PARCEL ADDRESS:	704 BUSH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$21,234,278.00
APPLICANT'S OPINION:	\$16,016,718.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1729
APPLICANT:	381 TURK ST. ASSOCIATES
PARCEL NO:	0345 012c
PARCEL ADDRESS:	381 TURK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,971,483.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1730
APPLICANT:	970 GEARY ST. ASSOCIATES
PARCEL NO:	0693 013
PARCEL ADDRESS:	970 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,582,903.00
APPLICANT'S OPINION:	\$12,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2021-1985
APPLICANT:	JPPF 1155 BATTERY LP
PARCEL NO:	0107 007
PARCEL ADDRESS:	1155 BATTERY ST
TOPIC:	Calamity
CURRENT ASSESSMENT:	\$100,632,369.00
APPLICANT'S OPINION:	\$80,596,992.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	CALAMITY REASSESSMENT

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

APPLICATION:	2021-1986
APPLICANT:	JPPF 1155 BATTERY LP
PARCEL NO:	0107 007
PARCEL ADDRESS:	1155 BATTERY ST
TOPIC:	Calamity
CURRENT ASSESSMENT:	\$102,645,117.00
APPLICANT'S OPINION:	\$82,209,013.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	CALAMITY REASSESSMENT



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

APPLICATION:	2021-2112
APPLICANT:	ECOP TOWER I OWNER, LLC
PARCEL NO:	8722 063
PARCEL ADDRESS:	1655 3RD ST #A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$343,228,479.00
APPLICANT'S OPINION:	\$171,614,240.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

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

APPLICATION:	2021-2114
APPLICANT:	ECOP TOWER II OWNER, LLC
PARCEL NO:	8722 087
PARCEL ADDRESS:	1725 3RD ST #A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$295,422,531.00
APPLICANT'S OPINION:	\$147,711,266.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

## **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 [sof@sfgov.org](mailto:sof@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,

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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.

### **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](mailto: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](mailto: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.