

Phone (415) 554-6778
Fax (415) 554-6775
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 Pre-Hearing Conference Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 354 762 427 #**

**Thursday, August 3, 2023
9:30 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:	2020-0036
APPLICANT:	PINE & POWELL LLC
PARCEL NO:	0255 001
PARCEL ADDRESS:	0901 CALIFORNIA ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$3,900,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

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

APPLICATION:	2020-1442
APPLICANT:	GHC OF SAN FRAN 180 LLC
PARCEL NO:	0278 019
PARCEL ADDRESS:	1359 PINE ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$22,350,000.00
APPLICANT'S OPINION:	\$12,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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5) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1443
APPLICANT:	GHC OF SAN FRAN 180 LLC
PARCEL NO:	0278 019
PARCEL ADDRESS:	1359 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$22,350,000.00
APPLICANT'S OPINION:	\$12,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1444
APPLICANT:	GHC OF SAN FRAN 180 LLC
PARCEL NO:	0278 019
PARCEL ADDRESS:	1359 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$22,797,000.00
APPLICANT'S OPINION:	\$12,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1445
APPLICANT:	GHC OF SAN FRAN 68, LLC
PARCEL NO:	1853 028
PARCEL ADDRESS:	1575 7TH AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$9,400,000.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1446
APPLICANT:	GHC OF SAN FRAN 68, LLC
PARCEL NO:	1853 028
PARCEL ADDRESS:	1575 7TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,400,000.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1447
APPLICANT:	GHC OF SAN FRAN 68, LLC
PARCEL NO:	1853 028
PARCEL ADDRESS:	1575 7TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,588,000.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1459
APPLICANT:	UA CONNECTED FITNESS INC
PARCEL NO:	20210012823
PARCEL ADDRESS:	135 TOWNSEND ST
TOPIC:	
CURRENT ASSESSMENT:	\$9,569,443.00
APPLICANT'S OPINION:	\$4,800,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1772
APPLICANT:	RAINTREE 973 MARKET NEWCO LLC
PARCEL NO:	3704 069
PARCEL ADDRESS:	0973 - 0977 MARKET ST
TOPIC:	
CURRENT ASSESSMENT:	\$33,640,910.00
APPLICANT'S OPINION:	\$16,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1773
APPLICANT:	RAINTREE 2051 THIRD STREET LLC
PARCEL NO:	3994 084
PARCEL ADDRESS:	0650 ILLINOIS ST
TOPIC:	
CURRENT ASSESSMENT:	\$48,382,914.00
APPLICANT'S OPINION:	\$34,583,686.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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13) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1618
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 161
PARCEL ADDRESS:	0950 TENNESSEE ST, #420
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,127,000.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	WD/PHC

15) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1679
APPLICANT:	CROSS, SEAN
PARCEL NO:	20220036786
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$58,000.00
APPLICANT'S OPINION:	\$2,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1729
APPLICANT:	OTIS PROPERTY OWNER LLC
PARCEL NO:	3505 086
PARCEL ADDRESS:	0074 12TH ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$4,000,000.00
APPLICANT'S OPINION:	\$3,120,055.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1746
APPLICANT:	AMATO-TOPP, MICHELE
PARCEL NO:	1781 043
PARCEL ADDRESS:	1304 - 1316 27TH AVE
TOPIC:	
CURRENT ASSESSMENT:	\$1,523,149.00
APPLICANT'S OPINION:	\$761,574.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

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17) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1791
APPLICANT:	MORTONS SAN FRANCISCO 1117LANDRYS
PARCEL NO:	20220050264
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,272,533.00
APPLICANT'S OPINION:	\$3,009,011.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1792
APPLICANT:	MORTONS SAN FRANCISCO 1117LANDRYS
PARCEL NO:	20220050265
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$3,036,532.00
APPLICANT'S OPINION:	\$2,975,383.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1793
APPLICANT:	MORTONS SAN FRANCISCO 1117LANDRYS
PARCEL NO:	20220050266
PARCEL ADDRESS:	
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$2,782,934.00
APPLICANT'S OPINION:	\$2,549,293.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1806
APPLICANT:	420 TAYLOR VENTURE LLC
PARCEL NO:	20220048918
PARCEL ADDRESS:	420 TAYLOR ST
TOPIC:	
CURRENT ASSESSMENT:	\$6,676,095.00
APPLICANT'S OPINION:	\$3,338,048.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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21) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1807
APPLICANT:	420 TAYLOR VENTURE LLC
PARCEL NO:	20220048919
PARCEL ADDRESS:	420 TAYLOR ST
TOPIC:	
CURRENT ASSESSMENT:	\$6,265,112.00
APPLICANT'S OPINION:	\$3,132,556.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

22) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1808
APPLICANT:	420 TAYLOR VENTURE LLC
PARCEL NO:	20220048920
PARCEL ADDRESS:	420 TAYLOR ST
TOPIC:	
CURRENT ASSESSMENT:	\$9,652,450.00
APPLICANT'S OPINION:	\$4,826,225.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

23) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1818
APPLICANT:	KIM, JURI
PARCEL NO:	20230001003
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$212,353.00
APPLICANT'S OPINION:	\$59,750.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

24) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1822
APPLICANT:	JAMESTOWN PREMIER GHRSQ LP
PARCEL NO:	20220050428
PARCEL ADDRESS:	900 NORTH POINT ST, E100
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$547,838.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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25) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1823
APPLICANT:	JAMESTOWN PREMIER GHRSQ LP
PARCEL NO:	20220050429
PARCEL ADDRESS:	900 NORTH POINT ST, E100
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$689,416.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1824
APPLICANT:	JAMESTOWN PREMIER GHRSQ LP
PARCEL NO:	20220050430
PARCEL ADDRESS:	900 NORTH POINT ST, E100
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,279,755.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

27) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1825
APPLICANT:	JAMESTOWN PREMIER GHRSQ LP
PARCEL NO:	20220050431
PARCEL ADDRESS:	900 NORTH POINT ST, E100
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$1,228,986.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

28) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1831
APPLICANT:	WONG, DOUGLAS
PARCEL NO:	6411 029
PARCEL ADDRESS:	0950 - 0952 GENEVA AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,500,000.00
APPLICANT'S OPINION:	\$1,300,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

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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)

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.

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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.