

#### 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: 889 987 659 #

# Wednesday, August 16, 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: 2020-1204

APPLICANT: STOCKTON STREET PROPERTIES INC.

PARCEL NO: 0328 003

PARCEL ADDRESS: 42 STOCKTON ST

TOPIC:

CURRENT ASSESSMENT: \$22,270,641.00 APPLICANT'S OPINION: \$11,135,321.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1205

APPLICANT: STOCKTON STREET PROPERTIES INC.

PARCEL NO: 0328 004

PARCEL ADDRESS: 48 STOCKTON ST

TOPIC:

CURRENT ASSESSMENT: \$40,459,222.00 APPLICANT'S OPINION: \$20,229,611.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



#### ASSESSMENT APPEALS BOARD

City Hall, Room 405

1 Dr. Carlton B. Goodlett Place San Francisco, CA 94102-4697

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

APPLICATION: 2021-1980

APPLICANT: SCHER REVOCABLE TRUST

PARCEL NO: 0282 011

PARCEL ADDRESS: 0850 JONES ST

TOPIC:

CURRENT ASSESSMENT: \$7,917,173.00 APPLICANT'S OPINION: \$3,578,444.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

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

APPLICATION: 2022-0070

APPLICANT: 240 STOCKTON STREET, LLC

PARCEL NO: 0309 020

PARCEL ADDRESS: 0234 - 0240 STOCKTON ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$87,810,950.00 APPLICANT'S OPINION: \$44,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-0752

APPLICANT: NEWPORT OFFICE CENTER V ASSOC

PARCEL NO: 0238 002

PARCEL ADDRESS: 0300 - 0320 CALIFORNIA ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$66,115,217.00 APPLICANT'S OPINION: \$33,057,605.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-0961

APPLICANT: CHAK LUNG & ANNIE YU SIU TR.

PARCEL NO: 0147 022

PARCEL ADDRESS: 0018V TURK MURPHY ST

TOPIC:

CURRENT ASSESSMENT: \$3,469,303.00 APPLICANT'S OPINION: \$667,568.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



#### ASSESSMENT APPEALS BOARD

City Hall, Room 405

1 Dr. Carlton B. Goodlett Place San Francisco, CA 94102-4697

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

APPLICATION: 2022-1003

APPLICANT: VOTRUBA, KRISTOFER

PARCEL NO: 0106 038

PARCEL ADDRESS: 0218 UNION ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,277,159.00 APPLICANT'S OPINION: \$3,602,203.00

TAXABLE YEAR: 2022

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

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

APPLICATION: 2022-1005

APPLICANT: PRO EQUITY ASSET MANAGEMENT

PARCEL NO: 0346 016
PARCEL ADDRESS: 0433 TURK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,507,169.00
APPLICANT'S OPINION: \$4,169,132.00

TAXABLE YEAR: 2022

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

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

APPLICATION: 2022-1219

APPLICANT: 150 POST ST., LLC

PARCEL NO: 0293 006
PARCEL ADDRESS: 0150 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$96,358,032.00
APPLICANT'S OPINION: \$48,150,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

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

APPLICATION: 2022-1230

APPLICANT: SEAWALL LOT 337 ASSOCIATES LLC

PARCEL NO: 8719A006

PARCEL ADDRESS: 0301 - 0499 CHINA BASIN ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,854,241.00 APPLICANT'S OPINION: \$3,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Possessory Interest ROLL TYPE: REGULAR STATUS: POST/TP



#### ASSESSMENT APPEALS BOARD

City Hall, Room 405 1 Dr. Carlton B. Goodlett Place San Francisco, CA 94102-4697

13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1257

APPLICANT: ILIAD POD LLC

PARCEL NO: 3719 489

PARCEL ADDRESS: 0181 FREMONT ST, #61B

TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,732,000.00 APPLICANT'S OPINION: \$3,366,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1472

APPLICANT: 415 MISSION ST. TENANT LLC

PARCEL NO: 20220011904 PARCEL ADDRESS: 415 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$56,257,950.00 APPLICANT'S OPINION: \$46,992,169.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal 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 <a href="mailto:sotf@sfgov.org">sotf@sfgov.org</a>.

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>.

#### **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 <a href="https://www.sfgov.org/ethics">www.sfgov.org/ethics</a>.

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



#### ASSESSMENT APPEALS BOARD

City Hall, Room 405 1 Dr. Carlton B. Goodlett Place San Francisco, CA 94102-4697

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.

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.