

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 2 Hearing

REMOTE MEETING PUBLIC COMMENT CALL-IN 1(415) 906-4659 / Meeting ID: 419 426 602# Monday, February 05, 2024 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: 2021-0474

APPLICANT: OAKWOOD STONE APARTMENTS, LP

PARCEL NO: 3587 071

PARCEL ADDRESS: 9-11 OAKWOOD ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,099,498.00 APPLICANT'S OPINION: \$4,214,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1237

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013034 PARCEL ADDRESS: 799 MARKET ST

TOPIC:

CURRENT ASSESSMENT: \$2,513,842.00 APPLICANT'S OPINION: \$1,256,920.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1238

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013037

PARCEL ADDRESS: 1545 SLOAT BLVD

TOPIC:

CURRENT ASSESSMENT: \$356,409.00 APPLICANT'S OPINION: \$178,204.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1239

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013039 PARCEL ADDRESS: 2300 16TH ST

TOPIC:

CURRENT ASSESSMENT: \$689,520.00 APPLICANT'S OPINION: \$344,760.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1240

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013041 PARCEL ADDRESS: 2550 TAYLOR ST

TOPIC:

CURRENT ASSESSMENT: \$1,148,514.00 APPLICANT'S OPINION: \$574,257.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN



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8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1241

APPLICANT: ROSS DRESS FOR LESS, INC.

PARCEL NO: 20210013044

PARCEL ADDRESS: 5200 GEARY BLVD

TOPIC:

CURRENT ASSESSMENT: \$474,421.00 APPLICANT'S OPINION: \$237,210.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0038

APPLICANT: HIRE VALENCIA LLC

PARCEL NO: 3568 009

PARCEL ADDRESS: 560 VALENCIA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,622,424.00 \$3,300,000.00

TAXABLE YEAR: 2022

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

10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0076

APPLICANT: MARTIN A GAEHWILER JR TR

PARCEL NO: 2400 049

PARCEL ADDRESS: 1535 TARAVAL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$7,188,038.00 APPLICANT'S OPINION: \$3,600,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0100

APPLICANT: WESTERFELD APARTMENTS, LP

PARCEL NO: 1155 016

PARCEL ADDRESS: 1598 MCALLISTER ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,396,500.00 APPLICANT'S OPINION: \$3,500,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/ASR



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12) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0103

APPLICANT: OAKWOOD STONE APARTMENTS, LP

PARCEL NO: 3587 071

PARCEL ADDRESS: 9-11 OAKWOOD ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,404,886.00 APPLICANT'S OPINION: \$4,014,080.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0108

APPLICANT: 39 FAIR OAKS ASSOCIATES, LP

PARCEL NO: 3618 067

PARCEL ADDRESS: 39 FAIR OAKS ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,879,970.00 APPLICANT'S OPINION: \$7,004,300.00

TAXABLE YEAR: 2022

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

14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0122

APPLICANT: WFCM 2018-C46 2415 MISSION LLC

PARCEL NO: 3610 029

PARCEL ADDRESS: 2407-2415 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$8,000,000.00 APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0139

APPLICANT: 642 ALVARADO ST I7 LP

PARCEL NO: 2771 044

PARCEL ADDRESS: 642 ALVARADO ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$18,507,497.00 APPLICANT'S OPINION: \$9,282,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1815

APPLICANT: ERNEST R HEINZER REVOC TR.

PARCEL NO: 6653 014D

PARCEL ADDRESS: 260V RANDALL ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$350,000.00
APPLICANT'S OPINION: \$180,000.00
TAXABLE YEAR: 2022

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

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.



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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.