

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 Board 2 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 512 655 201#**

**Thursday, April 18, 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:	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

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

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

APPLICATION:	2022-0623
APPLICANT:	1325 18TH ST LLC
PARCEL NO:	3637 027
PARCEL ADDRESS:	2637-2645 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,290,347.00
APPLICANT'S OPINION:	\$3,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

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

APPLICATION:	2022-0625
APPLICANT:	CR 991-999 VALENCIA LLC
PARCEL NO:	3609 026
PARCEL ADDRESS:	991-999 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,272,023.00
APPLICANT'S OPINION:	\$3,534,661.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2022-1389
APPLICANT:	DIGNITY HEALTH
PARCEL NO:	1191 038
PARCEL ADDRESS:	1 SHRADER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$25,223,224.00
APPLICANT'S OPINION:	\$12,768,882.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

APPLICATION:	2022-1417
APPLICANT:	DP & DK INVESTMENTS, INC.
PARCEL NO:	1834 037
PARCEL ADDRESS:	1401 19TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,383,059.00
APPLICANT'S OPINION:	\$5,446,591.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

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

APPLICATION:	2022-7671
APPLICANT:	C10 MISSION 2390 LLC
PARCEL NO:	3596 019
PARCEL ADDRESS:	2390 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,228,914.00
APPLICANT'S OPINION:	\$3,114,458.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2023-0047
APPLICANT:	LUMINOUS ION LLC
PARCEL NO:	3605 031
PARCEL ADDRESS:	367 LIBERTY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,700,000.00
APPLICANT'S OPINION:	\$3,860,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POST/ASR

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

APPLICATION:	2023-0114
APPLICANT:	MID MARKET FITNESS, INC.
PARCEL NO:	20230006380
PARCEL ADDRESS:	1 10TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$3,907,692.00
APPLICANT'S OPINION:	\$100,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/441

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

APPLICATION:	2023-0117
APPLICANT:	EMBARCADERO FITNESS, INC.
PARCEL NO:	20230006361
PARCEL ADDRESS:	2 EMBARCADERO CTR, 2ND FLR
TOPIC:	
CURRENT ASSESSMENT:	\$3,565,207.00
APPLICANT'S OPINION:	\$100,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/441

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

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

APPLICATION:	2023-0251
APPLICANT:	CORE URBAN EQUITIES LLC
PARCEL NO:	6514 006
PARCEL ADDRESS:	1326-1328 VALENCIA ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,700,000.00
APPLICANT'S OPINION:	\$995,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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

APPLICATION:	2023-0302
APPLICANT:	SAMANTHA, LP
PARCEL NO:	3644 020
PARCEL ADDRESS:	1200-1210 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,879,662.00
APPLICANT'S OPINION:	\$7,920,965.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

APPLICATION:	2023-0358
APPLICANT:	199 PARNASSUS LLC
PARCEL NO:	1276 021
PARCEL ADDRESS:	199 PARNASSUS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,618,160.00
APPLICANT'S OPINION:	\$4,450,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real 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 [sotf@sfgov.org](mailto: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**

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

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,

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.