

Phone (415) 554-6778
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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: 902 348 785 #**

**Friday, March 26, 2021
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) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0761
APPLICANT:	CENTRAL GARDENS CONVALESCENT HOSPITAL INC.
PARCEL NO:	0723 041
PARCEL ADDRESS:	1355 ELLIS ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$16,000,000.00
APPLICANT'S OPINION:	\$8,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0762
APPLICANT:	CENTRAL GARDENS CONVALESCENT HOSPITAL INC.
PARCEL NO:	0723 041
PARCEL ADDRESS:	1355 ELLIS ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,000,000.00
APPLICANT'S OPINION:	\$8,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0766
APPLICANT: PONTE GADEA CALIFORNIA, LLC
PARCEL NO: 3705Z002
PARCEL ADDRESS: 0801 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$220,100,000.00
APPLICANT'S OPINION: \$205,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0768
APPLICANT: PONTE GADEA CALIFORNIA, LLC
PARCEL NO: 3705Z003
PARCEL ADDRESS: 0022 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$217,100,000.00
APPLICANT'S OPINION: \$186,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0769
APPLICANT: SF RECYCLING & DISPOSAL INC
PARCEL NO: 2019700937
PARCEL ADDRESS: L-12540 PIER 96
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,927,102.00
APPLICANT'S OPINION: \$4,463,552.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0770
APPLICANT: RECOLOGY LEASING, INC.
PARCEL NO: 2019203702
PARCEL ADDRESS: 0050 CALIFORNIA ST, #2400
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$50,858,300.00
APPLICANT'S OPINION: \$25,429,149.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0776
APPLICANT: 944 MARKET LLC
PARCEL NO: 0341 006
PARCEL ADDRESS: 0948 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$35,072,924.00
APPLICANT'S OPINION: \$25,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0777
APPLICANT: FARALLON CAPITAL MANAGEMENT LLC
PARCEL NO: 2019201061
PARCEL ADDRESS: 0001 MARITIME PLZ, #2100
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$9,173,028.00
APPLICANT'S OPINION: \$4,586,514.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0778
APPLICANT: SAFEWAY INC
PARCEL NO: 2019200313
PARCEL ADDRESS: 5290 DIAMOND HEIGHTS BLVD
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,796,347.00
APPLICANT'S OPINION: \$898,174.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0796
APPLICANT: SP PLUS CORPORATION
PARCEL NO: 2019702518
PARCEL ADDRESS: PARCEL A: SWL 321
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,858,426.00
APPLICANT'S OPINION: \$450,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: POST/TP

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0814
APPLICANT: SP PLUS CORPORATION
PARCEL NO: 2019702519
PARCEL ADDRESS: PARCEL B: SWL 323-324
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,547,272.00
APPLICANT'S OPINION: \$250,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: POST/TP

13) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0823
APPLICANT: PONTE GADEA CALIFORNIA, LLC
PARCEL NO: 3705Z002
PARCEL ADDRESS: 0801 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$220,100,000.00
APPLICANT'S OPINION: \$209,100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0824
APPLICANT: PONTE GADEA CALIFORNIA, LLC
PARCEL NO: 3705Z002
PARCEL ADDRESS: 0801 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$224,502,000.00
APPLICANT'S OPINION: \$209,100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0825
APPLICANT: PONTE GADEA CALIFORNIA, LLC
PARCEL NO: 3705Z003
PARCEL ADDRESS: 0022 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$217,100,000.00
APPLICANT'S OPINION: \$189,720,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0826
APPLICANT: PONTE GADEA CALIFORNIA, LLC
PARCEL NO: 3705Z003
PARCEL ADDRESS: 0022 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$221,442,000.00
APPLICANT'S OPINION: \$189,720,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0831
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO: 2019202619
PARCEL ADDRESS: 3251 20TH AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,649,572.00
APPLICANT'S OPINION: \$1,249,572.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

18) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0834
APPLICANT: WW 995 MARKET LLC
PARCEL NO: 2019207430
PARCEL ADDRESS: 0995 MARKET ST, #200
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$10,900,182.00
APPLICANT'S OPINION: \$590,747.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0835
APPLICANT: WW 1161 MISSION LLC
PARCEL NO: 2019208262
PARCEL ADDRESS: 1161 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$9,930,127.00
APPLICANT'S OPINION: \$446,665.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0836
APPLICANT: 600 CALIFORNIA ST TENANT LLC
PARCEL NO: 2019208441
PARCEL ADDRESS: 600 CALIFORNIA ST, #1100
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$24,901,265.00
APPLICANT'S OPINION: \$1,258,158.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0837
APPLICANT: 2 EMBARCADERO CENTER TENANT LLC
PARCEL NO: 2019210302
PARCEL ADDRESS: 2 EMBARCADERO CTR
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$24,186,261.00
APPLICANT'S OPINION: \$1,355,061.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0838
APPLICANT: 201 SPEAR ST TENANT LLC
PARCEL NO: 2019210434
PARCEL ADDRESS: 201 SPEAR ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$16,683,631.00
APPLICANT'S OPINION: \$780,126.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0839
APPLICANT: 650 CALIFORNIA STREET TENANT LLC
PARCEL NO: 2019210494
PARCEL ADDRESS: 650 CALIFORNIA ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$11,019,066.00
APPLICANT'S OPINION: \$504,378.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0840
APPLICANT: 650 MONTGOMERY ST TENANT LLC
PARCEL NO: 2019210930
PARCEL ADDRESS: 655 MONTGOMERY ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$10,809,213.00
APPLICANT'S OPINION: \$487,543.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0841
APPLICANT: 44 MONTGOMERY STREET TENANT LLC
PARCEL NO: 2019210942
PARCEL ADDRESS: 44 MONTGOMERY ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$18,899,560.00
APPLICANT'S OPINION: \$903,185.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0842
APPLICANT: 415 MISSION STREET TENANT LLC
PARCEL NO: 2019212930
PARCEL ADDRESS: 415 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$33,752,420.00
APPLICANT'S OPINION: \$1,802,666.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0843
APPLICANT: 353 SACRAMENTO STREET TENANT LLC
PARCEL NO: 2019212932
PARCEL ADDRESS: 353 SACRAMENTO ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$16,287,997.00
APPLICANT'S OPINION: \$834,239.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0844
APPLICANT: BLOCK 9 MRU RESIDENTIAL LLC
PARCEL NO: 3736A001
PARCEL ADDRESS: 0500 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$93,283,165.00
APPLICANT'S OPINION: \$75,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0845
APPLICANT: BLOCK 9 UPPER MRU & RETAIL LLC
PARCEL NO: 3736A003
PARCEL ADDRESS: 0500 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$931,453.00
APPLICANT'S OPINION: \$700,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0846
APPLICANT: BLOCK 9 UPPER MRU & RETAIL LLC
PARCEL NO: 3736A004
PARCEL ADDRESS: 0500 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$931,453.00
APPLICANT'S OPINION: \$700,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0847
APPLICANT: BLOCK 9 UPPER MRU & RETAIL LLC
PARCEL NO: 3736A005
PARCEL ADDRESS: 0500 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$931,453.00
APPLICANT'S OPINION: \$700,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0848
APPLICANT:	BLOCK 9 UPPER MRU & RETAIL LLC
PARCEL NO:	3736A073
PARCEL ADDRESS:	0500 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$143,129,543.00
APPLICANT'S OPINION:	\$100,000,000.00
TAXABLE YEAR:	2019
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.

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)

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Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Wilson Ng or Arthur Khoo at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame Wilson Ng or Arthur Khoo at (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

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* Public comment will be taken on every item on the agenda.