

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: 484 650 474 #

Friday, May 28, 2021
9:30 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) 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:	2019-0772
APPLICANT:	PONTE GADEA CALIFORNIA, LLC
PARCEL NO:	3705Z004
PARCEL ADDRESS:	V
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,500,000.00
APPLICANT'S OPINION:	\$18,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

3) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0904
APPLICANT:	FC 5M M2 EXCHANGE LLC
PARCEL NO:	3725 043
PARCEL ADDRESS:	0435V MINNA ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,635,000.00
APPLICANT'S OPINION:	\$768,400.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0905
APPLICANT:	FC 5M M2 EXCHANGE LLC
PARCEL NO:	3725 044
PARCEL ADDRESS:	0044V MARY ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,682,000.00
APPLICANT'S OPINION:	\$356,200.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0906
APPLICANT:	FC 5M M2 EXCHANGE LLC
PARCEL NO:	3725 045
PARCEL ADDRESS:	0050 MARY ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,563,000.00
APPLICANT'S OPINION:	\$753,300.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0907
APPLICANT:	FC 5M M2 EXCHANGE LLC
PARCEL NO:	3725 046
PARCEL ADDRESS:	0436 - 0438 NATOMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,563,000.00
APPLICANT'S OPINION:	\$753,300.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0908
APPLICANT:	FC 5M M2 EXCHANGE LLC
PARCEL NO:	3725 047
PARCEL ADDRESS:	0440 NATOMA ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,636,000.00
APPLICANT'S OPINION:	\$557,500.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0909
APPLICANT: FC 5M M2 EXCHANGE LLC
PARCEL NO: 3725 077
PARCEL ADDRESS: 0441 V MINNA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$3,232,000.00
APPLICANT'S OPINION: \$684,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0910
APPLICANT: FC 5M M2 EXCHANGE LLC
PARCEL NO: 3725 089
PARCEL ADDRESS: 0949 MISSION ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$3,746,000.00
APPLICANT'S OPINION: \$792,600.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0911
APPLICANT: FC 5M M2 EXCHANGE LLC
PARCEL NO: 3725 090
PARCEL ADDRESS: 0941 - 0945 MISSION ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$7,492,000.00
APPLICANT'S OPINION: \$1,584,100.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0912
APPLICANT: FC 5M M2 EXCHANGE LLC
PARCEL NO: 3725 091
PARCEL ADDRESS: 0939 V MISSION ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$10,771,000.00
APPLICANT'S OPINION: \$2,278,100.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0936
APPLICANT:	ALHAMBRA ASSOCIATES, LP
PARCEL NO:	0242 013
PARCEL ADDRESS:	0770 CALIFORNIA ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$90,000.00
APPLICANT'S OPINION:	\$31,756.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0937
APPLICANT:	ALHAMBRA ASSOCIATES, LP
PARCEL NO:	0242 013
PARCEL ADDRESS:	0770 CALIFORNIA ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$90,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0940
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900319
PARCEL ADDRESS:	190 OTIS (NEW PP 4023) ST
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$62,300.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0941
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900318
PARCEL ADDRESS:	190 OTIS (NEW PP 4023) ST
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$279,827.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0942
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900317
PARCEL ADDRESS:	190 OTIS (NEW PP 4023) ST
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$409,568.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0943
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900310
PARCEL ADDRESS:	2501 CESAR CHAVEZ ST
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$75,690.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0944
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900309
PARCEL ADDRESS:	2501 CESAR CHAVEZ ST
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$63,311.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0945
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900308
PARCEL ADDRESS:	2501 CESAR CHAVEZ ST
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$70,181.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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20) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0946
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900322
PARCEL ADDRESS:	1400 FOLSOM ST
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$990,022.00
APPLICANT'S OPINION:	\$18,605.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

21) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0947
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900321
PARCEL ADDRESS:	1400 FOLSOM ST
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$914,756.00
APPLICANT'S OPINION:	\$15,694.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0948
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900320
PARCEL ADDRESS:	1400 FOLSOM ST
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$909,607.00
APPLICANT'S OPINION:	\$11,390.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0949
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900325
PARCEL ADDRESS:	1700 EGBERT AVE
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$164,585.00
APPLICANT'S OPINION:	\$2,088.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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24) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0950
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900324
PARCEL ADDRESS:	1700 EGBERT AVE
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$222,175.00
APPLICANT'S OPINION:	\$122.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

25) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0951
APPLICANT:	EXTRA SPACE MANAGEMENT INC.
PARCEL NO:	2019900323
PARCEL ADDRESS:	1700 EGBERT AVE
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$215,328.00
APPLICANT'S OPINION:	\$337.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0956
APPLICANT:	OAKWOOD STONE APARTMENTS, LP
PARCEL NO:	3587 071
PARCEL ADDRESS:	9 - 11 OAKWOOD ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$115,000.00
APPLICANT'S OPINION:	\$40,944.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0959
APPLICANT:	1028 MARKET STREET OWNER LLC
PARCEL NO:	0350 002
PARCEL ADDRESS:	1028 - 1056 MARKET ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$20,460,000.00
APPLICANT'S OPINION:	\$253,887.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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28) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0973
APPLICANT:	420 14TH PARTNERS, LP
PARCEL NO:	3533 011
PARCEL ADDRESS:	0420 14TH ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$98,500.00
APPLICANT'S OPINION:	\$29,814.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0977
APPLICANT:	CHEONG, AMY
PARCEL NO:	5958 022
PARCEL ADDRESS:	0625 AVALON AVE
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$193,000.00
APPLICANT'S OPINION:	\$75,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

30) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0990
APPLICANT:	DARRYL 1745 WASHINGTON LLC
PARCEL NO:	0619 014a
PARCEL ADDRESS:	1745 WASHINGTON ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,600,000.00
APPLICANT'S OPINION:	\$2,250,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

31) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0992
APPLICANT:	WORKDAY INC
PARCEL NO:	2019900552
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$351,134.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0993
APPLICANT: WORKDAY INC
PARCEL NO: 201990551
PARCEL ADDRESS:
TOPIC:
CURRENT ASSESSMENT: \$778,136.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2017
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

33) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0994
APPLICANT: WORKDAY INC
PARCEL NO: 2019900550
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,114,455.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2018
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

34) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0995
APPLICANT: WORKDAY INC
PARCEL NO: 2019990127
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$1,395,314.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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 sof@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/>

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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 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.