

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, July 25, 2013

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: | 2009-3567 |
| APPLICANT: | BUDDHA PROPERTIES LLC |
| PARCEL NO.: | 3751 029 |
| PARCEL ADDRESS: | 0750 HARRISON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,039,600.00 |
| APPLICANT'S OPINION: | \$1,500,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

3) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------|
| APPLICATION: | 2010-3532 |
| APPLICANT: | BUDDHA PROPERTIES LLC |
| PARCEL NO.: | 3751 029 |
| PARCEL ADDRESS: | 0750 HARRISON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,032,397.00 |
| APPLICANT'S OPINION: | \$1,275,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2011-3187 |
| APPLICANT: | BRYANT SPRINGS, LLC |
| PARCEL NO.: | 3780 078 |
| PARCEL ADDRESS: | 0840 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$10,046,245.00 |
| APPLICANT'S OPINION: | \$6,003,500.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2011-4215 |
| APPLICANT: | PINE & FRANKLIN - CA, LLC |
| PARCEL NO.: | 0647 007 |
| PARCEL ADDRESS: | 1634 - 1644 PINE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,564,172.00 |
| APPLICANT'S OPINION: | \$2,250,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2011-4216 |
| APPLICANT: | PINE & FRANKLIN - CA, LLC |
| PARCEL NO.: | 0647 008 |
| PARCEL ADDRESS: | 1650 PINE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,279,994.00 |
| APPLICANT'S OPINION: | \$630,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2011-4217 |
| APPLICANT: | PINE & FRANKLIN - CA, LLC |
| PARCEL NO.: | 0647 009 |
| PARCEL ADDRESS: | 1656 PINE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,066,661.00 |
| APPLICANT'S OPINION: | \$520,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

8) Hearing, discussion, and possible action involving:
APPLICATION: 2011-4218
APPLICANT: PINE & FRANKLIN - CA, LLC
PARCEL NO.: 0647 010
PARCEL ADDRESS: 1660 PINE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,452,789.00
APPLICANT'S OPINION: \$2,225,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:
APPLICATION: 2011-4219
APPLICANT: PINE & FRANKLIN - CA, LLC
PARCEL NO.: 0647 011
PARCEL ADDRESS: 1670 PINE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,757,639.00
APPLICANT'S OPINION: \$1,375,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:
APPLICATION: 2011-4220
APPLICANT: PINE & FRANKLIN - CA, LLC
PARCEL NO.: 0647 011A
PARCEL ADDRESS: 1690 PINE ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,791,365.00
APPLICANT'S OPINION: \$1,900,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:
APPLICATION: 2011-4348
APPLICANT: FIRST/JESSIE, LLC
PARCEL NO.: 3708 055
PARCEL ADDRESS: 0050 01ST ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$27,733,284.00
APPLICANT'S OPINION: \$9,599,777.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

- 12) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------|
| APPLICATION: | 2011-4349 |
| APPLICANT: | 78 FIRST STREET, LLC |
| PARCEL NO.: | 3708 007 |
| PARCEL ADDRESS: | 0076 - 0080 01ST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$6,432,165.00 |
| APPLICANT'S OPINION: | \$1,328,792.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | REGULAR |
- 13) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2011-4350 |
| APPLICANT: | 88 FIRST STREET LLC |
| PARCEL NO.: | 3708 009 |
| PARCEL ADDRESS: | 0088 01ST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,569,590.00 |
| APPLICANT'S OPINION: | \$1,980,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 14) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2011-4351 |
| APPLICANT: | 88 FIRST STREET LLC |
| PARCEL NO.: | 2011442639 |
| PARCEL ADDRESS: | 0088 01ST ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$66,771.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 15) Hearing, discussion, and possible action involving:
- | | |
|----------------------|----------------------|
| APPLICATION: | 2011-4352 |
| APPLICANT: | 62 FIRST STREET, LLC |
| PARCEL NO.: | 3708 006 |
| PARCEL ADDRESS: | 0062 01ST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$10,965,621.00 |
| APPLICANT'S OPINION: | \$6,769,599.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

- 16) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2011-4353 |
| APPLICANT: | 62 FIRST STREET, LLC |
| PARCEL NO.: | 2011001911 |
| PARCEL ADDRESS: | |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$5,000.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 17) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2011-4354 |
| APPLICANT: | 62 FIRST STREET, LLC |
| PARCEL NO.: | 2011441852 |
| PARCEL ADDRESS: | 0062 01ST ST, 0400 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$192,036.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 18) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2011-4355 |
| APPLICANT: | 518 MISSION STREET, LLC |
| PARCEL NO.: | 3708 010 |
| PARCEL ADDRESS: | 0512 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,523,195.00 |
| APPLICANT'S OPINION: | \$417,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 19) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2011-4356 |
| APPLICANT: | 518 MISSION STREET, LLC |
| PARCEL NO.: | 3708 011 |
| PARCEL ADDRESS: | 0516 MISSION ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,004,790.00 |
| APPLICANT'S OPINION: | \$1,432,800.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

20) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4357
APPLICANT: 518 MISSION STREET, LLC
PARCEL NO.: 3708 012
PARCEL ADDRESS: 0526 MISSION ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,791,982.00
APPLICANT'S OPINION: \$2,805,900.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4751
APPLICANT: SAN MATEO LAND EXCHANGE
PARCEL NO.: 0287 008
PARCEL ADDRESS: 0201 KEARNY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,228,747.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5536
APPLICANT: BUDDHA PROPERTIES LLC
PARCEL NO.: 3751 029
PARCEL ADDRESS: 0750 HARRISON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,055,228.00
APPLICANT'S OPINION: \$1,275,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's 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 (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: 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 415.554.7854, or by e-mail at sof@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

Lobbyist Registration and Reporting 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 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access – The hearing room is wheelchair accessible.

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