

## **Agenda\* / Notice of Assessment Appeals Board**

### **Assessment Appeals Board 1 Hearing**

**Room 406, City Hall**

**Thursday, August 22, 2013**

**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:	2009-4963
APPLICANT:	AVALONBAY COMMUNITIES, INC.
PARCEL NO.:	3751 410
PARCEL ADDRESS:	0788 HARRISON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$68,102,866.00
APPLICANT'S OPINION:	\$40,185,554.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-6696
APPLICANT:	AVALON BAY COMMUNITIES
PARCEL NO.:	3751 410
PARCEL ADDRESS:	0788 HARRISON ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$64,000,000.00
APPLICANT'S OPINION:	\$40,000,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

- 4) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2010-3188                   |
| APPLICANT:           | AVALONBAY COMMUNITIES, INC. |
| PARCEL NO.:          | 8706 010                    |
| PARCEL ADDRESS:      | 0255 KING ST,               |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$74,765,291.00             |
| APPLICANT'S OPINION: | \$66,909,634.00             |
| TAXABLE YEAR:        | 2010                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
- 5) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2010-3189                   |
| APPLICANT:           | AVALONBAY COMMUNITIES, INC. |
| PARCEL NO.:          | 8706 011                    |
| PARCEL ADDRESS:      | 0255 KING ST,               |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$18,327,476.00             |
| APPLICANT'S OPINION: | \$16,390,422.00             |
| TAXABLE YEAR:        | 2010                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
- 6) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2010-3190                   |
| APPLICANT:           | AVALONBAY COMMUNITIES, INC. |
| PARCEL NO.:          | 8706 012                    |
| PARCEL ADDRESS:      | 0255 KING ST,               |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$6,577,254.00              |
| APPLICANT'S OPINION: | \$5,882,096.00              |
| TAXABLE YEAR:        | 2010                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
- 7) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2010-3192                   |
| APPLICANT:           | AVALONBAY COMMUNITIES, INC. |
| PARCEL NO.:          | 8706 013                    |
| PARCEL ADDRESS:      | 0255 KING ST,               |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$1,405,200.00              |
| APPLICANT'S OPINION: | \$1,256,683.00              |
| TAXABLE YEAR:        | 2010                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |

8) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-4574  
APPLICANT: AVALONBAY COMMUNITIES INC.  
PARCEL NO.: 8706 010  
PARCEL ADDRESS: 0255 KING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$75,208,748.00  
APPLICANT'S OPINION: \$59,407,772.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-4575  
APPLICANT: AVALONBAY COMMUNITIES INC.  
PARCEL NO.: 8706 011  
PARCEL ADDRESS: 0255 KING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$18,465,482.00  
APPLICANT'S OPINION: \$14,569,265.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-4576  
APPLICANT: AVALONBAY COMMUNITIES INC.  
PARCEL NO.: 8706 012  
PARCEL ADDRESS: 0255 KING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,626,775.00  
APPLICANT'S OPINION: \$5,228,525.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-4577  
APPLICANT: AVALONBAY COMMUNITIES INC.  
PARCEL NO.: 8706 013  
PARCEL ADDRESS: 0255 KING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,415,781.00  
APPLICANT'S OPINION: \$1,117,051.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-4579  
APPLICANT: AURORA YB LLC  
PARCEL NO.: 3751 410  
PARCEL ADDRESS: 0788 HARRISON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$68,551,185.00  
APPLICANT'S OPINION: \$55,284,634.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5401  
APPLICANT: BARNEY'S, INC  
PARCEL NO.: 0328 003  
PARCEL ADDRESS: 0048 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$16,320,000.00  
APPLICANT'S OPINION: \$11,425,000.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5402  
APPLICANT: BARNEY'S, INC  
PARCEL NO.: 0328 003  
PARCEL ADDRESS: 0048 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$16,646,400.00  
APPLICANT'S OPINION: \$11,650,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5403  
APPLICANT: BARNEY'S, INC  
PARCEL NO.: 0328 004  
PARCEL ADDRESS: 0048 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$34,068,000.00  
APPLICANT'S OPINION: \$23,850,000.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

16) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5404  
APPLICANT: BARNEY'S, INC  
PARCEL NO.: 0328 004  
PARCEL ADDRESS: 0048 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$34,749,360.00  
APPLICANT'S OPINION: \$24,350,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5405  
APPLICANT: BARNEY'S, INC  
PARCEL NO.: 0328 003  
PARCEL ADDRESS: 0048 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$20,206,400.00  
APPLICANT'S OPINION: \$16,000,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: 2ND ESCAPE

18) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5406  
APPLICANT: BARNEY'S, INC  
PARCEL NO.: 0328 003  
PARCEL ADDRESS: 0048 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$20,610,528.00  
APPLICANT'S OPINION: \$16,000,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5407  
APPLICANT: BARNEY'S, INC  
PARCEL NO.: 0328 003  
PARCEL ADDRESS: 0048 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$20,561,680.00  
APPLICANT'S OPINION: \$16,000,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

- 20) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2011-5408         |
| APPLICANT:           | BARNEY'S, INC     |
| PARCEL NO.:          | 0328 004          |
| PARCEL ADDRESS:      | 0048 STOCKTON ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$46,189,360.00   |
| APPLICANT'S OPINION: | \$35,000,000.00   |
| TAXABLE YEAR:        | 2008              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | 2ND ESCAPE        |
- 21) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2011-5409         |
| APPLICANT:           | BARNEY'S, INC     |
| PARCEL NO.:          | 0328 004          |
| PARCEL ADDRESS:      | 0048 STOCKTON ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$47,113,147.00   |
| APPLICANT'S OPINION: | \$35,000,000.00   |
| TAXABLE YEAR:        | 2009              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | ESCAPE            |
- 22) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2011-5410         |
| APPLICANT:           | BARNEY'S, INC     |
| PARCEL NO.:          | 0328 004          |
| PARCEL ADDRESS:      | 0048 STOCKTON ST, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$47,001,487.00   |
| APPLICANT'S OPINION: | \$35,000,000.00   |
| TAXABLE YEAR:        | 2010              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | ESCAPE            |
- 23) Hearing, discussion, and possible action involving:
- |                      |                                 |
|----------------------|---------------------------------|
| APPLICATION:         | 2011-5517                       |
| APPLICANT:           | 455 MARKET STREET INVESTORS LLC |
| PARCEL NO.:          | 3709 011                        |
| PARCEL ADDRESS:      | 0021 - 0029 01ST ST,            |
| TOPIC:               | Decline in Value                |
| CURRENT ASSESSMENT:  | \$114,597,000.00                |
| APPLICANT'S OPINION: | \$7,176,525.00                  |
| TAXABLE YEAR:        | 2009                            |
| APPEAL TYPE:         | Real Property                   |
| ROLL TYPE:           | ESCAPE                          |

24) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5518  
APPLICANT: LEGACY 455 MARKET STREET LP  
PARCEL NO.: 3709 012  
PARCEL ADDRESS: 0455 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$49,113,000.00  
APPLICANT'S OPINION: \$10,000,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ROLL CORRECTION

**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](mailto: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](http://www.sfgov.org/ethics).

**Disability Access** – The hearing room is wheelchair accessible.

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