

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, October 24, 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:	2011-6177
APPLICANT:	EMPORIUM MALL, LLC
PARCEL NO.:	3705 050
PARCEL ADDRESS:	0845 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$68,088,484.00
APPLICANT'S OPINION:	\$51,060,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	2ND ROLL CORRECTION
STATUS:	WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-6178
APPLICANT:	EMPORIUM MALL, LLC
PARCEL NO.:	3705 055
PARCEL ADDRESS:	0845 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$19,690,544.00
APPLICANT'S OPINION:	\$14,770,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	2ND ROLL CORRECTION
STATUS:	WITHDRAWN

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------|
| APPLICATION: | 2011-6179 |
| APPLICANT: | EMPORIUM MALL, LLC |
| PARCEL NO.: | 3705 056 |
| PARCEL ADDRESS: | 0845 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$410,844,578.00 |
| APPLICANT'S OPINION: | \$308,140,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND ROLL CORRECTION |
| STATUS: | WITHDRAWN |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2011-6284 |
| APPLICANT: | PRII BPG ONE SANSOME LLC |
| PARCEL NO.: | 0289 003 |
| PARCEL ADDRESS: | 0001 SANSOME ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$19,000,000.00 |
| APPLICANT'S OPINION: | \$9,500,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2011-6287 |
| APPLICANT: | PRII BPG ONE SANSOME LLC |
| PARCEL NO.: | 0289 004 |
| PARCEL ADDRESS: | 0001 SANSOME ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$174,000,000.00 |
| APPLICANT'S OPINION: | \$87,000,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2011-6290 |
| APPLICANT: | PRII BPG ONE SANSOME LLC |
| PARCEL NO.: | 0289 003 |
| PARCEL ADDRESS: | 0001 SANSOME ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$19,000,000.00 |
| APPLICANT'S OPINION: | \$9,500,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

8) Hearing, discussion, and possible action involving:
APPLICATION: 2011-6291
APPLICANT: PRII BPG ONE SANSOME LLC
PARCEL NO.: 0289 004
PARCEL ADDRESS: 0001 SANSOME ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$174,000,000.00
APPLICANT'S OPINION: \$87,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:
APPLICATION: 2011-6293
APPLICANT: PRII BPG ONE SANSOME LLC
PARCEL NO.: 0289 004
PARCEL ADDRESS: 0001 SANSOME ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$175,310,220.00
APPLICANT'S OPINION: \$87,500,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: ROLL CORRECTION

10) Hearing, discussion, and possible action involving:
APPLICATION: 2011-6296
APPLICANT: PRII BPG ONE SANSOME LLC
PARCEL NO.: 0289 003
PARCEL ADDRESS: 0001 SANSOME ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$19,143,070.00
APPLICANT'S OPINION: \$9,500,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: ROLL CORRECTION

11) Hearing, discussion, and possible action involving:
APPLICATION: 2011-6369
APPLICANT: PRII BPG ONE SANSOME LLC
PARCEL NO.: 0289 003
PARCEL ADDRESS: 0001 SANSOME ST,
TOPIC: Penalty Assessment
CURRENT ASSESSMENT: \$19,000,000.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2010
APPEAL TYPE: Penalty Assessment
ROLL TYPE: ESCAPE
STATUS: POSTPONED

- 12) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------|
| APPLICATION: | 2011-6371 |
| APPLICANT: | PRII BPG ONE SANSOME LLC |
| PARCEL NO.: | 0289 004 |
| PARCEL ADDRESS: | 0001 SANSOME ST, |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | \$174,000,000.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 13) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2012-0274 |
| APPLICANT: | KILROY REALTY 303, LLC |
| PARCEL NO.: | 3749 062 |
| PARCEL ADDRESS: | 0303 02ND ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$237,015,000.00 |
| APPLICANT'S OPINION: | \$71,115,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 14) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---|
| APPLICATION: | 2012-0275 |
| APPLICANT: | KILROY REALTY 303, LLC |
| PARCEL NO.: | 3749 062 |
| PARCEL ADDRESS: | 0303 02ND ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$237,015,000.00 |
| APPLICANT'S OPINION: | \$71,115,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 15) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------------------|
| APPLICATION: | 2012-0530 |
| APPLICANT: | METROPOLITAN TOWER LIFE INS CO. LLC |
| PARCEL NO.: | 3709 015 |
| PARCEL ADDRESS: | 0425 MARKET ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$55,466,571.00 |
| APPLICANT'S OPINION: | \$33,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0531
APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC
PARCEL NO.: 3709 016
PARCEL ADDRESS: 0425 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$138,666,434.00
APPLICANT'S OPINION: \$82,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0532
APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC
PARCEL NO.: 3709 017
PARCEL ADDRESS: 0425 MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$83,199,858.00
APPLICANT'S OPINION: \$50,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3430
APPLICANT: KILROY REALTY 303, LLC
PARCEL NO.: 3749 062
PARCEL ADDRESS: 0303 02ND ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$243,626,142.00
APPLICANT'S OPINION: \$73,124,841.00
TAXABLE YEAR: 2012
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 sotf@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.