

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

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

**Room 406, City Hall**

**Wednesday, November 13, 2013**

**1:30 PM**

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:	2009-3309
APPLICANT:	UNITED COMMERCIAL BANK
PARCEL NO.:	0743 203
PARCEL ADDRESS:	0721 VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$24,607,448.00
APPLICANT'S OPINION:	\$11,700,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-1865
APPLICANT:	1100 PARK LANE ASSOCIATES
PARCEL NO.:	0222 009
PARCEL ADDRESS:	1100 SACRAMENTO ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$41,373,406.00
APPLICANT'S OPINION:	\$29,058,470.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION: 2010-2070  
APPLICANT: 432 IVY LLC  
PARCEL NO.: 0807 029  
PARCEL ADDRESS: 0432 IVY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,167,549.00  
APPLICANT'S OPINION: \$583,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2010-4489  
APPLICANT: PHUONG, BRYANT  
PARCEL NO.: 0811 010  
PARCEL ADDRESS: 0200 VAN NESS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,632,768.00  
APPLICANT'S OPINION: \$2,540,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5262  
APPLICANT: IDS LLC  
PARCEL NO.: 3775 150  
PARCEL ADDRESS: 0599 03RD ST, #207  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$500,000.00  
APPLICANT'S OPINION: \$197,264.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5264  
APPLICANT: IDS LLC  
PARCEL NO.: 3775 150  
PARCEL ADDRESS: 0599 03RD ST, #207  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$500,000.00  
APPLICANT'S OPINION: \$197,264.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL



8) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5399  
APPLICANT: IDS LLC  
PARCEL NO.: 3775 150  
PARCEL ADDRESS: 0599 03RD ST, #207  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$498,815.00  
APPLICANT'S OPINION: \$197,264.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5646  
APPLICANT: O'REILLY, EOIN  
PARCEL NO.: 1926 031  
PARCEL ADDRESS: 1624 18TH AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$344,450.00  
APPLICANT'S OPINION: \$67,968.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5675  
APPLICANT: YAO, DONNA LEE  
PARCEL NO.: 0242 017  
PARCEL ADDRESS: 0738 STOCKTON ST,  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,447,014.00  
APPLICANT'S OPINION: \$1,680,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2011-0374  
APPLICANT: LIU, CHEN  
PARCEL NO.: 0311 017  
PARCEL ADDRESS: 0690 MARKET ST, UNIT 102  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,556,625.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL



12) Hearing, discussion, and possible action involving:

APPLICATION: 2011-0375  
APPLICANT: LIU, CHEN  
PARCEL NO.: 0311 018  
PARCEL ADDRESS: 0690 MARKET ST, UNIT 103  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$3,558,000.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION: 2011-0376  
APPLICANT: LIU, CHEN  
PARCEL NO.: 0311 016  
PARCEL ADDRESS: 0690 MARKET ST, UNIT 101  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,297,875.00  
APPLICANT'S OPINION: \$1,500,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2011-0547  
APPLICANT: YAO, DONNA LEE  
PARCEL NO.: 0242 017  
PARCEL ADDRESS: 0738 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,447,014.00  
APPLICANT'S OPINION: \$1,660,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2011-0548  
APPLICANT: YAO, DONNA LEE  
PARCEL NO.: 0242 017  
PARCEL ADDRESS: 0738 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,441,200.00  
APPLICANT'S OPINION: \$1,650,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE



16) Hearing, discussion, and possible action involving:

APPLICATION: 2011-1417  
APPLICANT: YAO, DONNA LEE  
PARCEL NO.: 0242 017  
PARCEL ADDRESS: 0738 STOCKTON ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,459,560.00  
APPLICANT'S OPINION: \$1,650,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4473  
APPLICANT: AGE SONG  
PARCEL NO.: 0807 029  
PARCEL ADDRESS: 0432 IVY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,176,337.00  
APPLICANT'S OPINION: \$588,000.00  
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 [sotf@sfgov.org](mailto: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](http://www.sfgov.org/ethics).

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

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



