

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, February 13, 2014

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:	2010-3284
APPLICANT:	FELCOR LODGING TRUST, LESSEE
PARCEL NO.:	0023 005
PARCEL ADDRESS:	1300 COLUMBUS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,097,128.00
APPLICANT'S OPINION:	\$8,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-3286
APPLICANT:	FELCOR LODGING TRUST, LESSEE
PARCEL NO.:	0023 004
PARCEL ADDRESS:	0575 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,383,375.00
APPLICANT'S OPINION:	\$696,930.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:
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|----------------------|------------------------------|
| APPLICATION: | 2010-3287 |
| APPLICANT: | FELCOR LODGING TRUST, LESSEE |
| PARCEL NO.: | 0022 010 |
| PARCEL ADDRESS: | 0475 BEACH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$30,202,780.00 |
| APPLICANT'S OPINION: | \$15,101,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-3288 |
| APPLICANT: | FELCOR LODGING TRUST, LESSEE |
| PARCEL NO.: | 2010715003 |
| PARCEL ADDRESS: | |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$10,254,527.00 |
| APPLICANT'S OPINION: | \$5,127,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |
- 6) Hearing, discussion, and possible action involving:
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|----------------------|------------------------------|
| APPLICATION: | 2010-3291 |
| APPLICANT: | FELCOR LODGING TRUST, LESSEE |
| PARCEL NO.: | 2010203166 |
| PARCEL ADDRESS: | 00001300 0000COLUMBUS AVE, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$8,760,268.00 |
| APPLICANT'S OPINION: | \$4,374,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-5746 |
| APPLICANT: | TOY, RAYMOND |
| PARCEL NO.: | 2045 017 |
| PARCEL ADDRESS: | 1895 08TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,750,583.00 |
| APPLICANT'S OPINION: | \$263,335.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

- 8) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-5747 |
| APPLICANT: | TOY, RAYMOND |
| PARCEL NO.: | 2045 017 |
| PARCEL ADDRESS: | 1895 08TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,746,434.00 |
| APPLICANT'S OPINION: | \$263,335.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 9) Hearing, discussion, and possible action involving:
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|----------------------|------------------|
| APPLICATION: | 2011-5748 |
| APPLICANT: | TOY, RAYMOND |
| PARCEL NO.: | 2045 017 |
| PARCEL ADDRESS: | 1895 08TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,759,579.00 |
| APPLICANT'S OPINION: | \$263,335.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 10) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-0109 |
| APPLICANT: | FELCOR HOTEL ASSET COMPANY, LLC |
| PARCEL NO.: | 2012900637 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$8,304,211.00 |
| APPLICANT'S OPINION: | \$1,502,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 11) Hearing, discussion, and possible action involving:
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|----------------------|----------------------------------|
| APPLICATION: | 2012-0110 |
| APPLICANT: | FELCOR HOTEL ASSET COMPANY, LLC |
| PARCEL NO.: | 2008203361 |
| PARCEL ADDRESS: | 0480 SUTTER ST, |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$8,121,204.00 |
| APPLICANT'S OPINION: | \$1,302,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ROLL CORRECTION |
| STATUS: | POSTPONED |

12) Hearing, discussion, and possible action involving:
APPLICATION: 2012-0111
APPLICANT: FELCOR HOTEL ASSET COMPANY, LLC
PARCEL NO.: 2012900666
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$5,092,898.00
APPLICANT'S OPINION: \$2,502,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:
APPLICATION: 2012-0112
APPLICANT: FELCOR HOTEL ASSET COMPANY, LLC
PARCEL NO.: 2012900665
PARCEL ADDRESS:
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$3,779,813.00
APPLICANT'S OPINION: \$3,102,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:
APPLICATION: 2012-0427
APPLICANT: KYO-YA HOTELS & RESORTS LP
PARCEL NO.: 3707 052
PARCEL ADDRESS: 0002 NEW MONTGOMERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$131,333,479.00
APPLICANT'S OPINION: \$70,397,170.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:
APPLICATION: 2012-0428
APPLICANT: KYO-YA HOTELS & RESORTS LP
PARCEL NO.: 3707 044
PARCEL ADDRESS: 0111 - 0127 STEVENSON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,969,008.00
APPLICANT'S OPINION: \$6,500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

16) Hearing, discussion, and possible action involving:
APPLICATION: 2012-0719
APPLICANT: 123 MISSION, LLC
PARCEL NO.: 3717 022
PARCEL ADDRESS: 0123 MISSION ST,
TOPIC:
CURRENT ASSESSMENT: \$114,859,964.00
APPLICANT'S OPINION: \$76,000,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

17) Hearing, discussion, and possible action involving:
APPLICATION: 2012-0720
APPLICANT: 123 MISSION, LLC
PARCEL NO.: 3717 023
PARCEL ADDRESS: 0123 MISSION ST,
TOPIC:
CURRENT ASSESSMENT: \$5,114,378.00
APPLICANT'S OPINION: \$4,009,496.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

18) Hearing, discussion, and possible action involving:
APPLICATION: 2012-1001
APPLICANT: 475 SANSOME LLC
PARCEL NO.: 0228 039
PARCEL ADDRESS: 0475 SANSOME ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$126,191,944.00
APPLICANT'S OPINION: \$70,000,000.00
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 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.