

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

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

**Room 406, City Hall**

**Tuesday, April 1, 2014**

**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:	2012-1567
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 607
PARCEL ADDRESS:	0200 - 0298 KING ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,543,448.00
APPLICANT'S OPINION:	\$6,390,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-1568
APPLICANT:	BEACON PARKING LP
PARCEL NO.:	8702 606
PARCEL ADDRESS:	0200 - 0298 KING ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,543,448.00
APPLICANT'S OPINION:	\$6,390,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

4) Hearing, discussion, and possible action involving:  
APPLICATION: 2012-1569  
APPLICANT: BEACON PARKING LP  
PARCEL NO.: 8702 608  
PARCEL ADDRESS: 0200 - 0298 KING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,543,450.00  
APPLICANT'S OPINION: \$6,390,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:  
APPLICATION: 2012-1570  
APPLICANT: BEACON RETAIL LP  
PARCEL NO.: 8702 609  
PARCEL ADDRESS: 0200 - 0298 KING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,239,977.00  
APPLICANT'S OPINION: \$10,380,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:  
APPLICATION: 2012-1571  
APPLICANT: BEACON RETAIL LP  
PARCEL NO.: 8702 610  
PARCEL ADDRESS: 0200 - 0298 KING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,608,924.00  
APPLICANT'S OPINION: \$9,840,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:  
APPLICATION: 2012-1572  
APPLICANT: BEACON RETAIL LP  
PARCEL NO.: 8702 611  
PARCEL ADDRESS: 0200 - 0298 KING ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,879,978.00  
APPLICANT'S OPINION: \$9,220,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 8) Hearing, discussion, and possible action involving:
- |                      |                      |
|----------------------|----------------------|
| APPLICATION:         | 2012-1573            |
| APPLICANT:           | BEACON RETAIL LP     |
| PARCEL NO.:          | 8702 612             |
| PARCEL ADDRESS:      | 0200 - 0298 KING ST, |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$12,239,977.00      |
| APPLICANT'S OPINION: | \$10,380,000.00      |
| TAXABLE YEAR:        | 2012                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
- 9) Hearing, discussion, and possible action involving:
- |                      |                               |
|----------------------|-------------------------------|
| APPLICATION:         | 2012-1682                     |
| APPLICANT:           | HT-FISHERMAN'S WHARF, INC.    |
| PARCEL NO.:          | 0029 007                      |
| PARCEL ADDRESS:      | 0555 NORTH POINT ST,          |
| TOPIC:               | Decline in Value              |
| CURRENT ASSESSMENT:  | \$74,744,752.00               |
| APPLICANT'S OPINION: | \$45,134,374.00               |
| TAXABLE YEAR:        | 2012                          |
| APPEAL TYPE:         | Both Real & Personal Property |
| ROLL TYPE:           | REGULAR                       |
- 10) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2012-2153                   |
| APPLICANT:           | I & G WATERFRONT PLAZA INC. |
| PARCEL NO.:          | 0037 003                    |
| PARCEL ADDRESS:      | 0050 FRANCISCO ST,          |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$2,023,671.00              |
| APPLICANT'S OPINION: | \$1,610,000.00              |
| TAXABLE YEAR:        | 2012                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
- 11) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2012-2155                   |
| APPLICANT:           | I & G WATERFRONT PLAZA INC. |
| PARCEL NO.:          | 0037 004                    |
| PARCEL ADDRESS:      | 1950 KEARNY ST,             |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$13,208,293.00             |
| APPLICANT'S OPINION: | \$10,540,000.00             |
| TAXABLE YEAR:        | 2012                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2156  
APPLICANT: I & G WATERFRONT PLAZA INC.  
PARCEL NO.: 2012701856  
PARCEL ADDRESS: 0050 FRANCISCO L8618,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$20,896,746.00  
APPLICANT'S OPINION: \$16,670,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2158  
APPLICANT: I & G WATERFRONT PLAZA INC.  
PARCEL NO.: 2012701085  
PARCEL ADDRESS: 1800 MONTGOMERY/L8618,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,874,274.00  
APPLICANT'S OPINION: \$2,290,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2159  
APPLICANT: I & G WATERFRONT PLAZA INC.  
PARCEL NO.: 2012701086  
PARCEL ADDRESS: 0000L8618/SWL315/1700MONTGOMERY,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$26,168,096.00  
APPLICANT'S OPINION: \$20,880,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2331  
APPLICANT: PRUDENTIAL INSURANCE CO. OF AMERICA  
PARCEL NO.: 3707 051  
PARCEL ADDRESS: 0685 MARKET ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$65,981,931.00  
APPLICANT'S OPINION: \$35,000,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

- 16) Hearing, discussion, and possible action involving:
- |                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2012-2473           |
| APPLICANT:           | EAST WEST BANK      |
| PARCEL NO.:          | 0227 048            |
| PARCEL ADDRESS:      | 0555 MONTGOMERY ST, |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$59,304,993.00     |
| APPLICANT'S OPINION: | \$36,185,118.00     |
| TAXABLE YEAR:        | 2012                |
| APPEAL TYPE:         | Real Property       |
| ROLL TYPE:           | REGULAR             |
| STATUS:              | WITHDRAWN           |
- 17) Hearing, discussion, and possible action involving:
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|----------------------|-------------------------------|
| APPLICATION:         | 2012-2699                     |
| APPLICANT:           | FAIRFIELD RESORTS INC         |
| PARCEL NO.:          | 0282 022                      |
| PARCEL ADDRESS:      | 0750 SITUS TO BE ASSIGNED ST, |
| TOPIC:               | Decline in Value              |
| CURRENT ASSESSMENT:  | \$63,947,645.00               |
| APPLICANT'S OPINION: | \$62,856,276.00               |
| TAXABLE YEAR:        | 2012                          |
| APPEAL TYPE:         | Real Property                 |
| ROLL TYPE:           | REGULAR                       |
- 18) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2012-3315                |
| APPLICANT:           | HOWARD STREET ASSOCIATES |
| PARCEL NO.:          | 3733 079                 |
| PARCEL ADDRESS:      | 0881 - 0899 HOWARD ST,   |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$49,066,582.00          |
| APPLICANT'S OPINION: | \$39,000,000.00          |
| 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 its 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.