

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

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

**Room 406, City Hall**

**Wednesday, April 09, 2014**

**9:30 AM**

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:	2010-1034
APPLICANT:	300 PROSPECT PROPERTIES, INC.
PARCEL NO.:	0267 016
PARCEL ADDRESS:	0160 - 0180 SANSOME ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$27,816,638.00
APPLICANT'S OPINION:	\$12,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2417
APPLICANT:	LINCOLN ASB PINE LLC
PARCEL NO.:	0258 033
PARCEL ADDRESS:	0500V PINE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,198,807.00
APPLICANT'S OPINION:	\$8,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	ROLL CORRECTION

- 4) Hearing, discussion, and possible action involving:
- APPLICATION: 2011-1442  
 APPLICANT: LINCOLN ASB BUSH, LLC  
 PARCEL NO.: 0258 033  
 PARCEL ADDRESS: 0500V PINE ST,  
 TOPIC: Decline in Value  
 CURRENT ASSESSMENT: \$8,260,544.00  
 APPLICANT'S OPINION: \$5,000,000.00  
 TAXABLE YEAR: 2011  
 APPEAL TYPE: Real Property  
 ROLL TYPE: ROLL CORRECTION
- 5) Hearing, discussion, and possible action involving:
- APPLICATION: 2011-2782  
 APPLICANT: CHANG INCOME PROPERTY PARTNERSHIP LP  
 PARCEL NO.: 0163 005  
 PARCEL ADDRESS: 0909 MONTGOMERY ST,  
 TOPIC: Decline in Value  
 CURRENT ASSESSMENT: \$29,276,544.00  
 APPLICANT'S OPINION: \$8,782,000.00  
 TAXABLE YEAR: 2011  
 APPEAL TYPE: Real Property  
 ROLL TYPE: REGULAR
- 6) Hearing, discussion, and possible action involving:
- APPLICATION: 2011-4479  
 APPLICANT: 300 PROSPECT PROPERTIES, INC.  
 PARCEL NO.: 0267 016  
 PARCEL ADDRESS: 0160 - 0180 SANSOME ST,  
 TOPIC: Decline in Value  
 CURRENT ASSESSMENT: \$28,026,095.00  
 APPLICANT'S OPINION: \$14,013,000.00  
 TAXABLE YEAR: 2011  
 APPEAL TYPE: Real Property  
 ROLL TYPE: REGULAR  
 STATUS: POSTPONED
- 7) Hearing, discussion, and possible action involving:
- APPLICATION: 2012-1133  
 APPLICANT: NORDSTROM INCORPORATED  
 PARCEL NO.: 7296 006  
 PARCEL ADDRESS: 0285 WINSTON DR,  
 TOPIC: Decline in Value  
 CURRENT ASSESSMENT: \$27,703,858.00  
 APPLICANT'S OPINION: \$13,000,000.00  
 TAXABLE YEAR: 2012  
 APPEAL TYPE: Real Property  
 ROLL TYPE: REGULAR  
 STATUS: WITHDRAWN

- 8) Hearing, discussion, and possible action involving:
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|----------------------|-----------------------|
| APPLICATION:         | 2012-2322             |
| APPLICANT:           | 120 HOWARD STREET LLC |
| PARCEL NO.:          | 3717 019              |
| PARCEL ADDRESS:      | 0120 HOWARD ST,       |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$42,689,012.00       |
| APPLICANT'S OPINION: | \$30,697,012.00       |
| TAXABLE YEAR:        | 2012                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | REGULAR               |
| STATUS:              | POSTPONED             |
- 9) Hearing, discussion, and possible action involving:
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|----------------------|--------------------------|
| APPLICATION:         | 2012-2500                |
| APPLICANT:           | SMITH BRENNAN PROPERTIES |
| PARCEL NO.:          | 0643 003                 |
| PARCEL ADDRESS:      | 1630 CALIFORNIA ST,      |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$20,039,871.00          |
| APPLICANT'S OPINION: | \$9,000,000.00           |
| TAXABLE YEAR:        | 2012                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | WITHDRAWN                |
- 10) Hearing, discussion, and possible action involving:
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|----------------------|----------------------|
| APPLICATION:         | 2012-2605            |
| APPLICANT:           | LINCOLN ASB PINE LLC |
| PARCEL NO.:          | 0258 033             |
| PARCEL ADDRESS:      | 0500V PINE ST,       |
| TOPIC:               | Decline in Value     |
| CURRENT ASSESSMENT:  | \$8,425,754.00       |
| APPLICANT'S OPINION: | \$6,000,000.00       |
| TAXABLE YEAR:        | 2012                 |
| APPEAL TYPE:         | Real Property        |
| ROLL TYPE:           | REGULAR              |
- 11) Hearing, discussion, and possible action involving:
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|----------------------|--------------------|
| APPLICATION:         | 2012-2668          |
| APPLICANT:           | NAM INVESTMENTS LP |
| PARCEL NO.:          | 0135 008           |
| PARCEL ADDRESS:      | 1050 SANSOME ST,   |
| TOPIC:               | Decline in Value   |
| CURRENT ASSESSMENT:  | \$10,152,722.00    |
| APPLICANT'S OPINION: | \$8,057,493.00     |
| TAXABLE YEAR:        | 2012               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | REGULAR            |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3380  
APPLICANT: 300 PROSPECT PROPERTIES, INC.  
PARCEL NO.: 0267 016  
PARCEL ADDRESS: 0160 - 0180 SANSOME ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$31,320,750.00  
APPLICANT'S OPINION: \$22,734,135.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3386  
APPLICANT: GAP, INC. (LESSEE)  
PARCEL NO.: 2012205036  
PARCEL ADDRESS: 0550 TERRY A FRANCOIS BLVD,  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$36,064,864.00  
APPLICANT'S OPINION: \$17,200,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

14) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3447  
APPLICANT: SANSOME & PACIFIC INVESTMENTS LLC  
PARCEL NO.: 0175 029  
PARCEL ADDRESS: 0755 SANSOME ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$18,823,495.00  
APPLICANT'S OPINION: \$5,646,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3469  
APPLICANT: CHANG INCOME PROPERTY PARTNERSHIP LP  
PARCEL NO.: 0163 005  
PARCEL ADDRESS: 0909 MONTGOMERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$29,862,074.00  
APPLICANT'S OPINION: \$8,958,000.00  
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 [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.