

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, May 29, 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:	2009-3315
APPLICANT:	FELCOR LODGING TRUST, INC.
PARCEL NO.:	2009203980
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$20,696,286.00
APPLICANT'S OPINION:	\$10,335,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-3316
APPLICANT:	FELCOR LODGING TRUST, INC.
PARCEL NO.:	0285 021
PARCEL ADDRESS:	0480 SUTTER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$46,883,496.00
APPLICANT'S OPINION:	\$23,425,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-4963 |
| APPLICANT: | AVALONBAY COMMUNITIES, INC. |
| PARCEL NO.: | 3751 410 |
| PARCEL ADDRESS: | 0788 HARRISON ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$68,102,866.00 |
| APPLICANT'S OPINION: | \$40,185,554.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-5886 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 016 |
| PARCEL ADDRESS: | 0265V 03RD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$998,784.00 |
| APPLICANT'S OPINION: | \$99,800.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 6) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-5951 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 015 |
| PARCEL ADDRESS: | 0690 - 0694 FOLSOM ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$6,242,400.00 |
| APPLICANT'S OPINION: | \$624,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 7) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-5955 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 014 |
| PARCEL ADDRESS: | 0682V FOLSOM ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,329,280.00 |
| APPLICANT'S OPINION: | \$333,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

- 8) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-5958 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 017 |
| PARCEL ADDRESS: | 0050 HAWTHORNE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$12,838,536.00 |
| APPLICANT'S OPINION: | \$1,283,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 9) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-5961 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 013 |
| PARCEL ADDRESS: | 0666 FOLSOM ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$67,626,000.00 |
| APPLICANT'S OPINION: | \$6,762,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 10) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6696 |
| APPLICANT: | AVALON BAY COMMUNITIES |
| PARCEL NO.: | 3751 410 |
| PARCEL ADDRESS: | 0788 HARRISON ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$64,000,000.00 |
| APPLICANT'S OPINION: | \$40,000,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |
- 11) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1873 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 013 |
| PARCEL ADDRESS: | 0666 FOLSOM ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$67,465,726.00 |
| APPLICANT'S OPINION: | \$30,000,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

- 12) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1874 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 014 |
| PARCEL ADDRESS: | 0682V FOLSOM ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,321,389.00 |
| APPLICANT'S OPINION: | \$1,500,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 13) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1875 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 015 |
| PARCEL ADDRESS: | 0690 - 0694 FOLSOM ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$6,227,605.00 |
| APPLICANT'S OPINION: | \$3,000,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 14) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1876 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 016 |
| PARCEL ADDRESS: | 0265V 03RD ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$996,416.00 |
| APPLICANT'S OPINION: | \$500,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 15) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1877 |
| APPLICANT: | HAWTHORNE FOLSOM PLACE LLC |
| PARCEL NO.: | 3735 017 |
| PARCEL ADDRESS: | 0050 HAWTHORNE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$12,808,108.00 |
| APPLICANT'S OPINION: | \$6,500,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

- 16) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-2520 |
| APPLICANT: | FELCOR LODGING TRUST, LESSEE |
| PARCEL NO.: | 0285 021 |
| PARCEL ADDRESS: | 0480 SUTTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$46,772,382.00 |
| APPLICANT'S OPINION: | \$23,380,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 17) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-2521 |
| APPLICANT: | FELCOR HOTEL ASSET COMPANY, LLC |
| PARCEL NO.: | 2010203164 |
| PARCEL ADDRESS: | 0480 SUTTER ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$50,098,826.00 |
| APPLICANT'S OPINION: | \$25,049,414.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 18) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-0146 |
| APPLICANT: | FELCOR LODGING TRUST, INC. |
| PARCEL NO.: | 0023 004 |
| PARCEL ADDRESS: | 0575 BEACH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$3,800,000.00 |
| APPLICANT'S OPINION: | \$1,900,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 19) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-0147 |
| APPLICANT: | FELCOR LODGING TRUST, INC. |
| PARCEL NO.: | 0023 004 |
| PARCEL ADDRESS: | 0575 BEACH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$3,800,000.00 |
| APPLICANT'S OPINION: | \$1,900,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

20) Hearing, discussion, and possible action involving:
APPLICATION: 2011-0148
APPLICANT: FELCOR LODGING TRUST, INC.
PARCEL NO.: 0023 005
PARCEL ADDRESS: 1300 COLUMBUS AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$24,000,000.00
APPLICANT'S OPINION: \$12,000,000.00
TAXABLE YEAR: 2007
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

21) Hearing, discussion, and possible action involving:
APPLICATION: 2011-0149
APPLICANT: FELCOR LODGING TRUST, INC.
PARCEL NO.: 0023 005
PARCEL ADDRESS: 1300 COLUMBUS AVE,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$24,000,000.00
APPLICANT'S OPINION: \$12,000,000.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

22) Hearing, discussion, and possible action involving:
APPLICATION: 2011-3843
APPLICANT: FELCOR LODGING TRUST, LESSEE
PARCEL NO.: 0285 021
PARCEL ADDRESS: 0480 SUTTER ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$47,124,576.00
APPLICANT'S OPINION: \$23,500,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:
APPLICATION: 2011-3844
APPLICANT: FELCOR LODGING TRUST, LESSEE
PARCEL NO.: 2011203935
PARCEL ADDRESS: 0480 SUTTER ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$48,063,236.00
APPLICANT'S OPINION: \$23,860,000.00
TAXABLE YEAR: 2011
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5394
APPLICANT: FELCOR LODGING TRUST, LESSEE
PARCEL NO.: 2007300159
PARCEL ADDRESS:
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$15,000,000.00
APPLICANT'S OPINION: \$7,500,000.00
TAXABLE YEAR: 2007
APPEAL TYPE: Possessory Interest
ROLL TYPE: SUPPLEMENTAL

25) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5395
APPLICANT: FELCOR LODGING TRUST, LESSEE
PARCEL NO.: 2008300109
PARCEL ADDRESS:
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$15,300,000.00
APPLICANT'S OPINION: \$7,600,000.00
TAXABLE YEAR: 2008
APPEAL TYPE: Possessory Interest
ROLL TYPE: SUPPLEMENTAL

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 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.