

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing

Room 406, City Hall

Wednesday, August 24, 2016

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:	2014-2386
APPLICANT:	CHSP UNION SQUARE LLC
PARCEL NO.:	0305 009
PARCEL ADDRESS:	0550 GEARY ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$38,500,000.00
APPLICANT'S OPINION:	\$26,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION:	2014-2387
APPLICANT:	CHSP UNION SQUARE LLC
PARCEL NO.:	0305 008
PARCEL ADDRESS:	0542 GEARY ST,
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$2,961,000.00
APPLICANT'S OPINION:	\$1,400,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 4) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0054 |
| APPLICANT: | BRE PARC 55 OWNER LLC |
| PARCEL NO.: | 0330 026 |
| PARCEL ADDRESS: | 0055 CYRIL MAGNIN ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$221,717,072.00 |
| APPLICANT'S OPINION: | \$36,897,645.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 5) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0369 |
| APPLICANT: | GRACE INTERNATIONAL CONSORTIA |
| PARCEL NO.: | 0254 024 |
| PARCEL ADDRESS: | 1075 CALIFORNIA ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$50,384,088.00 |
| APPLICANT'S OPINION: | \$34,386,301.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 6) Hearing, discussion, and possible action involving:
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|----------------------|---------------------------|
| APPLICATION: | 2015-0506 |
| APPLICANT: | SUNSTONE EC5, LLC |
| PARCEL NO.: | 0234 017 |
| PARCEL ADDRESS: | 0005 THE EMBARCADERO, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$221,398,195.00 |
| APPLICANT'S OPINION: | \$71,600,000.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | REGULAR |
- 7) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0518 |
| APPLICANT: | BXP FOLSOM-HAWTHORNE LLC |
| PARCEL NO.: | 3735 013 |
| PARCEL ADDRESS: | 0666 FOLSOM ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$204,201,033.00 |
| APPLICANT'S OPINION: | \$190,000,000.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

- 8) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0519 |
| APPLICANT: | BXP FOLSOM-HAWTHORNE LLC |
| PARCEL NO.: | 3735 014 |
| PARCEL ADDRESS: | 0682V FOLSOM ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$37,839,044.00 |
| APPLICANT'S OPINION: | \$32,000,000.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 9) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0690 |
| APPLICANT: | PAUL SMITH, INC. |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$15,149,440.00 |
| APPLICANT'S OPINION: | \$7,000,000.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 10) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0698 |
| APPLICANT: | HUDSON RINCON CENTER LLC |
| PARCEL NO.: | 3716 023 |
| PARCEL ADDRESS: | 0121 SPEAR STREET, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$215,855,346.00 |
| APPLICANT'S OPINION: | \$86,000,000.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 11) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0699 |
| APPLICANT: | HUDSON RINCON CENTER LLC |
| PARCEL NO.: | 3716 021 |
| PARCEL ADDRESS: | 121 SPEAR STREET, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$64,669,256.00 |
| APPLICANT'S OPINION: | \$60,367,949.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:
APPLICATION: 2015-0700
APPLICANT: HUDSON 1455 MARKET LLC
PARCEL NO.: 3507 040
PARCEL ADDRESS: 1455 SITUS TO BE ASSIGNED ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$218,797,521.00
APPLICANT'S OPINION: \$100,000,000.00
TAXABLE YEAR: 2015
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:
APPLICATION: 2015-0754
APPLICANT: ARE-SAN FRANCISCO NO. 19
PARCEL NO.: 8721 018
PARCEL ADDRESS:
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$415,346.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2015
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:
APPLICATION: 2015-0755
APPLICANT: ARE-SAN FRANCISCO NO. 19
PARCEL NO.: 8721 022
PARCEL ADDRESS:
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$4,134,969.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2015
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:
APPLICATION: 2015-0756
APPLICANT: ARE-SAN FRANCISCO NO. 19
PARCEL NO.: 8721 031
PARCEL ADDRESS: SITUS TO BE ASSIGNED,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$40,469.00
APPLICANT'S OPINION: \$20,000.00
TAXABLE YEAR: 2015
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

- 16) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0757 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 19 |
| PARCEL NO.: | 8721 034 |
| PARCEL ADDRESS: | SITUS TO BE ASSIGNED, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$2,416,692.00 |
| APPLICANT'S OPINION: | \$1,200,000.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 17) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0770 |
| APPLICANT: | HOTEL BIJOU, LLC |
| PARCEL NO.: | 0331 006 |
| PARCEL ADDRESS: | 0111 MASON ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$9,420,018.00 |
| APPLICANT'S OPINION: | \$5,917,288.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | REGULAR |
- 18) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0805 |
| APPLICANT: | 152 GEARY STREET LLC |
| PARCEL NO.: | 0309 008 |
| PARCEL ADDRESS: | 0152 GEARY ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$20,492,214.00 |
| APPLICANT'S OPINION: | \$15,369,160.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 19) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0809 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 43 LLC |
| PARCEL NO.: | 3940 003 |
| PARCEL ADDRESS: | 409 ILLINOIS ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$146,314,408.00 |
| APPLICANT'S OPINION: | \$55,466,689.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

- 20) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0810 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 43 LLC |
| PARCEL NO.: | 3940 004 |
| PARCEL ADDRESS: | 499 ILLINOIS ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$135,863,379.00 |
| APPLICANT'S OPINION: | \$64,455,361.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 21) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0811 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 43 LLC |
| PARCEL NO.: | 3940 005 |
| PARCEL ADDRESS: | 409 - 499 ILLINOIS ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$24,752,505.00 |
| APPLICANT'S OPINION: | \$18,415,818.00 |
| TAXABLE YEAR: | 2015 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 22) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0928 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 43 LLC |
| PARCEL NO.: | 3940 003 |
| PARCEL ADDRESS: | 409 ILLINOIS ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$143,448,312.00 |
| APPLICANT'S OPINION: | \$91,995,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 23) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0929 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 43 LLC |
| PARCEL NO.: | 3940 004 |
| PARCEL ADDRESS: | 499 ILLINOIS ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$133,202,004.00 |
| APPLICANT'S OPINION: | \$85,424,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

- 24) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0931 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 43 LLC |
| PARCEL NO.: | 3940 003 |
| PARCEL ADDRESS: | 409 ILLINOIS ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$142,800,000.00 |
| APPLICANT'S OPINION: | \$91,995,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 25) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0932 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 43 LLC |
| PARCEL NO.: | 3940 004 |
| PARCEL ADDRESS: | 499 ILLINOIS ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$132,600,000.00 |
| APPLICANT'S OPINION: | \$85,424,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 26) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0934 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 43 LLC |
| PARCEL NO.: | 3940 003 |
| PARCEL ADDRESS: | 409 ILLINOIS ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$140,000,000.00 |
| APPLICANT'S OPINION: | \$91,995,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 27) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2015-0935 |
| APPLICANT: | ARE-SAN FRANCISCO NO. 43 LLC |
| PARCEL NO.: | 3940 004 |
| PARCEL ADDRESS: | 499 ILLINOIS ST, |
| TOPIC: | Pre-Hearing Conference |
| CURRENT ASSESSMENT: | \$130,000,000.00 |
| APPLICANT'S OPINION: | \$85,454,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

28) Hearing, discussion, and possible action involving:
APPLICATION: 2015-1060
APPLICANT: 1225 PINE STREET LLC
PARCEL NO.: 0277 023
PARCEL ADDRESS: 1225 PINE ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$2,803,107.00
APPLICANT'S OPINION: \$2,451,107.00
TAXABLE YEAR: 2007
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:
APPLICATION: 2015-1061
APPLICANT: 1225 PINE STREET LLC
PARCEL NO.: 0277 023
PARCEL ADDRESS: 1225 PINE ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$2,859,107.00
APPLICANT'S OPINION: \$2,451,107.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

30) Hearing, discussion, and possible action involving:
APPLICATION: 2015-1062
APPLICANT: 1225 PINE STREET LLC
PARCEL NO.: 0277 023
PARCEL ADDRESS: 1225 PINE ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$2,916,227.00
APPLICANT'S OPINION: \$2,500,067.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

31) Hearing, discussion, and possible action involving:
APPLICATION: 2015-1063
APPLICANT: 1225 PINE STREET LLC
PARCEL NO.: 0277 023
PARCEL ADDRESS: 1225 PINE ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$2,909,322.00
APPLICANT'S OPINION: \$2,550,006.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

32) Hearing, discussion, and possible action involving:
APPLICATION: 2015-1064
APPLICANT: 1225 PINE STREET LLC
PARCEL NO.: 0277 023
PARCEL ADDRESS: 1225 PINE ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$2,931,205.00
APPLICANT'S OPINION: \$2,600,944.00
TAXABLE YEAR: 2011
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

33) Hearing, discussion, and possible action involving:
APPLICATION: 2015-1065
APPLICANT: 1225 PINE STREET LLC
PARCEL NO.: 0277 023
PARCEL ADDRESS: 1225 PINE ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$2,989,766.00
APPLICANT'S OPINION: \$2,652,901.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

34) Hearing, discussion, and possible action involving:
APPLICATION: 2015-1079
APPLICANT: SAN FRAN JV LLC
PARCEL NO.: 0022 015
PARCEL ADDRESS: 0550 NORTH POINT ST,
TOPIC: Pre-Hearing Conference
CURRENT ASSESSMENT: \$58,500,000.00
APPLICANT'S OPINION: \$35,500,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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.

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

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

PAUNAWA: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

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