

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Thursday, April 24, 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:	2009-6413
APPLICANT:	SFGC ASSOCIATES, LLC
PARCEL NO.:	3780 006
PARCEL ADDRESS:	0866 - 0870 BRANNAN ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$27,400,000.00
APPLICANT'S OPINION:	\$8,219,000.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POSTPONED

3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-6414
APPLICANT:	SFGC ASSOCIATES, LLC
PARCEL NO.:	3780 006
PARCEL ADDRESS:	0866 - 0870 BRANNAN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$27,400,000.00
APPLICANT'S OPINION:	\$8,219,000.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POSTPONED

- 4) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6415
 APPLICANT: SFGC ASSOCIATES, LLC
 PARCEL NO.: 3780 006
 PARCEL ADDRESS: 0866 - 0870 BRANNAN ST,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$27,947,992.00
 APPLICANT'S OPINION: \$8,383,000.00
 TAXABLE YEAR: 2009
 APPEAL TYPE: Real Property
 ROLL TYPE: ESCAPE
 STATUS: POSTPONED
- 5) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6416
 APPLICANT: SFGC ASSOCIATES, LLC
 PARCEL NO.: 3780 007
 PARCEL ADDRESS: 0870 BRANNAN ST,
 TOPIC: Base Year/Change in Ownership-Incorrect Value
 CURRENT ASSESSMENT: \$9,250,001.00
 APPLICANT'S OPINION: \$2,775,000.00
 TAXABLE YEAR: 2007
 APPEAL TYPE: Real Property
 ROLL TYPE: SUPPLEMENTAL
 STATUS: POSTPONED
- 6) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6417
 APPLICANT: SFGC ASSOCIATES, LLC
 PARCEL NO.: 3780 007
 PARCEL ADDRESS: 0870 BRANNAN ST,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$9,250,001.00
 APPLICANT'S OPINION: \$2,775,000.00
 TAXABLE YEAR: 2008
 APPEAL TYPE: Real Property
 ROLL TYPE: ESCAPE
 STATUS: POSTPONED
- 7) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6418
 APPLICANT: SFGC ASSOCIATES, LLC
 PARCEL NO.: 3780 007
 PARCEL ADDRESS: 0870 BRANNAN ST,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$9,434,994.00
 APPLICANT'S OPINION: \$2,831,000.00
 TAXABLE YEAR: 2009
 APPEAL TYPE: Real Property
 ROLL TYPE: ESCAPE
 STATUS: POSTPONED

- 8) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6419 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 007A |
| PARCEL ADDRESS: | 0545 - 0599 08TH ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$30,900,000.00 |
| APPLICANT'S OPINION: | \$9,269,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |
- 9) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6420 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 007A |
| PARCEL ADDRESS: | 0545 - 0599 08TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$30,900,000.00 |
| APPLICANT'S OPINION: | \$9,269,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 10) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6421 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 007A |
| PARCEL ADDRESS: | 0545 - 0599 08TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$31,517,996.00 |
| APPLICANT'S OPINION: | \$9,454,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 11) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6422 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 072 |
| PARCEL ADDRESS: | 0850 - 0860 BRANNAN ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$26,500,001.00 |
| APPLICANT'S OPINION: | \$7,949,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |

- 12) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6423 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 072 |
| PARCEL ADDRESS: | 0850 - 0860 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$26,500,001.00 |
| APPLICANT'S OPINION: | \$7,949,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 13) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6424 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 072 |
| PARCEL ADDRESS: | 0850 - 0860 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$27,029,994.00 |
| APPLICANT'S OPINION: | \$8,108,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 14) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6425 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 077 |
| PARCEL ADDRESS: | 0925 BRYANT ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$5,500,000.00 |
| APPLICANT'S OPINION: | \$1,650,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | POSTPONED |
- 15) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-0163 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 077 |
| PARCEL ADDRESS: | 0925 BRYANT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,500,000.00 |
| APPLICANT'S OPINION: | \$1,650,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |

- 16) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-0164 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 077 |
| PARCEL ADDRESS: | 0925 BRYANT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,609,993.00 |
| APPLICANT'S OPINION: | \$1,683,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 17) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1360 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 006 |
| PARCEL ADDRESS: | 0866 - 0870 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$27,878,962.00 |
| APPLICANT'S OPINION: | \$8,383,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 18) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1361 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 007A |
| PARCEL ADDRESS: | 0545 - 0599 08TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$31,440,142.00 |
| APPLICANT'S OPINION: | \$9,454,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 19) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1362 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 007 |
| PARCEL ADDRESS: | 0870 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$9,411,682.00 |
| APPLICANT'S OPINION: | \$2,831,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

- 20) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1363 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 072 |
| PARCEL ADDRESS: | 0850 - 0860 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$26,963,229.00 |
| APPLICANT'S OPINION: | \$8,108,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 21) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-1364 |
| APPLICANT: | SFGC ASSOCIATES, LLC |
| PARCEL NO.: | 3780 077 |
| PARCEL ADDRESS: | 0925 BRYANT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,596,132.00 |
| APPLICANT'S OPINION: | \$1,683,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 22) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-2401 |
| APPLICANT: | PPF OFF 150 CALIFORNIA, LP |
| PARCEL NO.: | 0236 019 |
| PARCEL ADDRESS: | 0150 CALIFORNIA, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$118,719,799.00 |
| APPLICANT'S OPINION: | \$105,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 23) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-2520 |
| APPLICANT: | 100 SPEAR STREET OWNER'S CORP., |
| PARCEL NO.: | 3717 001 |
| PARCEL ADDRESS: | 0100 SPEAR ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$102,414,549.00 |
| APPLICANT'S OPINION: | \$50,001,826.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

24) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3409
APPLICANT: OMNI HOTELS CORP.
PARCEL NO.: 0240 003
PARCEL ADDRESS: 0500 CALIFORNIA ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$117,327,789.00
APPLICANT'S OPINION: \$62,676,917.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3411
APPLICANT: PACIFIC EAGLE HOLDINGS CORPORATION
PARCEL NO.: 0237 014
PARCEL ADDRESS: 0353 SACRAMENTO ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$76,145,411.00
APPLICANT'S OPINION: \$64,708,982.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

26) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3412
APPLICANT: PACIFIC EAGLE HOLDINGS CORPORATION
PARCEL NO.: 0237 015
PARCEL ADDRESS: 0280 BATTERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,616,613.00
APPLICANT'S OPINION: \$4,900,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

27) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3414
APPLICANT: PACIFIC EAGLE HOLDINGS CORPORATION
PARCEL NO.: 0237 016
PARCEL ADDRESS: 0353 SACRAMENTO ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,240,682.00
APPLICANT'S OPINION: \$5,400,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

- 28) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3452 |
| APPLICANT: | 888 BRANNAN LP |
| PARCEL NO.: | 3780 006 |
| PARCEL ADDRESS: | 0866 - 0870 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$28,650,656.00 |
| APPLICANT'S OPINION: | \$8,594,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 29) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3453 |
| APPLICANT: | 888 BRANNAN LP |
| PARCEL NO.: | 3780 007 |
| PARCEL ADDRESS: | 0870 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$10,223,427.00 |
| APPLICANT'S OPINION: | \$3,452,240.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 30) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3456 |
| APPLICANT: | 888 BRANNAN LP |
| PARCEL NO.: | 3780 007A |
| PARCEL ADDRESS: | 0545 - 0599 08TH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$32,310,406.00 |
| APPLICANT'S OPINION: | \$9,693,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 31) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3457 |
| APPLICANT: | 888 BRANNAN LP |
| PARCEL NO.: | 3780 072 |
| PARCEL ADDRESS: | 0850 - 0860 BRANNAN ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$27,709,571.00 |
| APPLICANT'S OPINION: | \$8,312,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

32) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3465
APPLICANT:	WFC HOLDINGS CORP
PARCEL NO.:	0239 026
PARCEL ADDRESS:	0464 CALIFORNIA ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$105,315,411.00
APPLICANT'S OPINION:	\$33,322,824.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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 – The hearing room is wheelchair accessible.

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