

Agenda* / Notice of Assessment Appeals Board

**Assessment Appeals Board 2 Hearing
Room 406, City Hall
Wednesday, December 18, 2013
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: 2010-5689
APPLICANT: BED BATH & BEYOND OF CALIFORNIA, LLC
PARCEL NO.: 2011900269
PARCEL ADDRESS:
TOPIC:
CURRENT ASSESSMENT: \$6,612,509.00
APPLICANT'S OPINION: \$3,306,000.00
TAXABLE YEAR: 2007
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

3) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5690
APPLICANT: BED BATH & BEYOND OF CALIFORNIA, LLC
PARCEL NO.: 2011900268
PARCEL ADDRESS:
TOPIC:
CURRENT ASSESSMENT: \$6,674,077.00
APPLICANT'S OPINION: \$3,337,000.00
TAXABLE YEAR: 2008
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

- 4) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-5691 |
| APPLICANT: | BED BATH & BEYOND OF CALIFORNIA, LLC |
| PARCEL NO.: | 2011900267 |
| PARCEL ADDRESS: | |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$7,106,264.00 |
| APPLICANT'S OPINION: | \$3,553,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 5) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-5692 |
| APPLICANT: | BED BATH & BEYOND OF CALIFORNIA, LLC |
| PARCEL NO.: | 2011900266 |
| PARCEL ADDRESS: | |
| TOPIC: | |
| CURRENT ASSESSMENT: | \$6,721,917.00 |
| APPLICANT'S OPINION: | \$3,361,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 6) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-0244 |
| APPLICANT: | KUMAR, SURINDER |
| PARCEL NO.: | 6946 030 |
| PARCEL ADDRESS: | 999 OCEAN AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,315,800.00 |
| APPLICANT'S OPINION: | \$1,034,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 7) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-3248 |
| APPLICANT: | SHINAZIA, LLC |
| PARCEL NO.: | 5370 057 |
| PARCEL ADDRESS: | 90 - 92 CHARTER OAK AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,666,659.00 |
| APPLICANT'S OPINION: | \$1,950,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

- 8) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-3414 |
| APPLICANT: | BAIR, PEGGY |
| PARCEL NO.: | 6554 019 |
| PARCEL ADDRESS: | 1645 - 1649 CASTRO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,552,083.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 9) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-3500 |
| APPLICANT: | WICKLOW PARTNERS |
| PARCEL NO.: | 1375 049 |
| PARCEL ADDRESS: | 1445 LAKE ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,279,072.00 |
| APPLICANT'S OPINION: | \$2,507,220.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 10) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-3821 |
| APPLICANT: | ROVI CORPORATION |
| PARCEL NO.: | 2011207280 |
| PARCEL ADDRESS: | 795 FOLSOM ST, 0200 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$1,713,604.00 |
| APPLICANT'S OPINION: | \$122,433.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 11) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4023 |
| APPLICANT: | CALIFORNIA CULINARY ACADEMY INC. |
| PARCEL NO.: | 2011205932 |
| PARCEL ADDRESS: | 350 RHODE ISLAND ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$1,312,691.00 |
| APPLICANT'S OPINION: | \$1,148,983.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

- 12) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4109 |
| APPLICANT: | KUMAR, SURINDER |
| PARCEL NO.: | 6946 030 |
| PARCEL ADDRESS: | 999 OCEAN AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,312,680.00 |
| APPLICANT'S OPINION: | \$1,034,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 13) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4110 |
| APPLICANT: | KUMAR, SURINDER |
| PARCEL NO.: | 6946 030 |
| PARCEL ADDRESS: | 999 OCEAN AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,322,564.00 |
| APPLICANT'S OPINION: | \$1,034,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 14) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4817 |
| APPLICANT: | LOWES HIW INC. |
| PARCEL NO.: | 2011210766 |
| PARCEL ADDRESS: | 491 BAYSHORE BLVD, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$3,371,487.00 |
| APPLICANT'S OPINION: | \$1,671,200.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 15) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4854 |
| APPLICANT: | SAINEZ, JOHANNA |
| PARCEL NO.: | 6078 001 |
| PARCEL ADDRESS: | 404 NAPLES ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$986,134.00 |
| APPLICANT'S OPINION: | \$600,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

16) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0817
APPLICANT:	MORAN, SEAN
PARCEL NO.:	2691 029B
PARCEL ADDRESS:	4591 18TH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,050,100.00
APPLICANT'S OPINION:	\$900,060.00
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 soft@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.