

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

### **Assessment Appeals Board 2 Hearing**

**Room 406, City Hall**

**Tuesday, March 18, 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:	2011-3758
APPLICANT:	CALIFORNIA NEVADA ANNUAL CONFERENCE
PARCEL NO.:	1253 047
PARCEL ADDRESS:	1525 WALLER ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,613,600.00
APPLICANT'S OPINION:	\$2,500,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4755
APPLICANT:	CALIFORNIA NEVADA ANNUAL CONFERENCE
PARCEL NO.:	1253 047
PARCEL ADDRESS:	1525 WALLER ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$4,500,000.00
APPLICANT'S OPINION:	\$2,500,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

- 4) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2011-4911          |
| APPLICANT:           | ELSINEITTI, JOSEPH |
| PARCEL NO.:          | 1834 037           |
| PARCEL ADDRESS:      | 1401 19TH AVE,     |
| TOPIC:               | Decline in Value   |
| CURRENT ASSESSMENT:  | \$1,629,643.00     |
| APPLICANT'S OPINION: | \$900,000.00       |
| TAXABLE YEAR:        | 2011               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | REGULAR            |
- 5) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2011-5137                    |
| APPLICANT:           | ELSINEITTI, JOSEPH           |
| PARCEL NO.:          | 2011990112                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$346,535.00                 |
| APPLICANT'S OPINION: | \$0.00                       |
| TAXABLE YEAR:        | 2011                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
- 6) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2011-5525                        |
| APPLICANT:           | SHEARMAN & STERLING, LLP         |
| PARCEL NO.:          | 2011901047                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$1,325,346.00                   |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2007                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
- 7) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2011-5526                        |
| APPLICANT:           | SHEARMAN & STERLING, LLP         |
| PARCEL NO.:          | 2011901046                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$1,353,870.00                   |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2008                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |

- 8) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2011-5527                        |
| APPLICANT:           | SHEARMAN & STERLING, LLP         |
| PARCEL NO.:          | 2011901045                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$1,346,495.00                   |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2009                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
- 9) Hearing, discussion, and possible action involving:
- |                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2011-5528                        |
| APPLICANT:           | SHEARMAN & STERLING, LLP         |
| PARCEL NO.:          | 2011901044                       |
| PARCEL ADDRESS:      |                                  |
| TOPIC:               | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT:  | \$1,290,842.00                   |
| APPLICANT'S OPINION: | \$0.00                           |
| TAXABLE YEAR:        | 2010                             |
| APPEAL TYPE:         | Personal Property                |
| ROLL TYPE:           | ESCAPE                           |
- 10) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2011-6395          |
| APPLICANT:           | ELSINEITTI, JOSEPH |
| PARCEL NO.:          | 1834 037           |
| PARCEL ADDRESS:      | 1401 19TH AVE,     |
| TOPIC:               |                    |
| CURRENT ASSESSMENT:  | \$1,999,091.00     |
| APPLICANT'S OPINION: | \$1,162,096.00     |
| TAXABLE YEAR:        | 2009               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | SUPPLEMENTAL       |
- 11) Hearing, discussion, and possible action involving:
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|----------------------|-----------------------|
| APPLICATION:         | 2012-0045             |
| APPLICANT:           | KAO, VIVIAN           |
| PARCEL NO.:          | 2116 001              |
| PARCEL ADDRESS:      | 1901 - 1903 18TH AVE, |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$1,266,410.00        |
| APPLICANT'S OPINION: | \$865,405.00          |
| TAXABLE YEAR:        | 2012                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | REGULAR               |

- 12) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2012-1550               |
| APPLICANT:           | VARMA, RISHI            |
| PARCEL NO.:          | 3544 010                |
| PARCEL ADDRESS:      | 0154 - 0156 DOLORES ST, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$2,524,423.00          |
| APPLICANT'S OPINION: | \$2,050,000.00          |
| TAXABLE YEAR:        | 2012                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
- 13) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2012-3794          |
| APPLICANT:           | ELSINEITTI, JOSEPH |
| PARCEL NO.:          | 1834 037           |
| PARCEL ADDRESS:      | 1401 19TH AVE,     |
| TOPIC:               |                    |
| CURRENT ASSESSMENT:  | \$2,098,875.00     |
| APPLICANT'S OPINION: | \$1,000,000.00     |
| TAXABLE YEAR:        | 2012               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | REGULAR            |
- 14) Hearing, discussion, and possible action involving:
- |                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2012-5156          |
| APPLICANT:           | ELSI NETTI, JOSEPH |
| PARCEL NO.:          | 1834 037           |
| PARCEL ADDRESS:      | 1401 19TH AVE,     |
| TOPIC:               | Decline in Value   |
| CURRENT ASSESSMENT:  | \$1,750,073.00     |
| APPLICANT'S OPINION: | \$800,000.00       |
| TAXABLE YEAR:        | 2011               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | ESCAPE             |

**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.