

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

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

**Room 406, City Hall**

**Wednesday, March 25, 2015**

**1:30 PM**

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:	2010-2622
APPLICANT:	CLIFT HOLDINGS, LLC
PARCEL NO.:	2010203461
PARCEL ADDRESS:	0495 GEARY ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$18,115,106.00
APPLICANT'S OPINION:	\$11,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4510
APPLICANT:	KIRKLAND & ELLIS LLP
PARCEL NO.:	2011205146
PARCEL ADDRESS:	0555 CALIFORNIA ST, #2700
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$22,184,028.00
APPLICANT'S OPINION:	\$11,100,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

4) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5230  
APPLICANT: CLIFT HOLDINGS, LLC  
PARCEL NO.: 2007204377  
PARCEL ADDRESS: 0495 GEARY ST,  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$17,651,165.00  
APPLICANT'S OPINION: \$7,000,000.00  
TAXABLE YEAR: 2007  
APPEAL TYPE: Personal Property  
ROLL TYPE: ROLL CORRECTION

5) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5231  
APPLICANT: CLIFT HOLDINGS, LLC  
PARCEL NO.: 2008203606  
PARCEL ADDRESS: 0495 GEARY ST,  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$18,123,167.00  
APPLICANT'S OPINION: \$7,000,000.00  
TAXABLE YEAR: 2008  
APPEAL TYPE: Personal Property  
ROLL TYPE: ROLL CORRECTION  
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5232  
APPLICANT: CLIFT HOLDINGS, LLC  
PARCEL NO.: 2009400246  
PARCEL ADDRESS:  
TOPIC: Audit Under R&T Code Section 469  
CURRENT ASSESSMENT: \$17,577,534.00  
APPLICANT'S OPINION: \$6,000,000.00  
TAXABLE YEAR: 2009  
APPEAL TYPE: Personal Property  
ROLL TYPE: ROLL CORRECTION

7) Hearing, discussion, and possible action involving:  
APPLICATION: 2011-5233  
APPLICANT: CLIFT HOLDINGS, LLC  
PARCEL NO.: 2011204169  
PARCEL ADDRESS: 0495 GEARY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$13,525,330.00  
APPLICANT'S OPINION: \$5,500,000.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

- 8) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2012-1895                                     |
| APPLICANT:           | EMMY PAPAZIAN LIVING TRUST                    |
| PARCEL NO.:          | 1763 020                                      |
| PARCEL ADDRESS:      | 0320 JUDAH ST,                                |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$2,400,000.00                                |
| APPLICANT'S OPINION: | \$750,000.00                                  |
| TAXABLE YEAR:        | 2012  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | BASE YEAR                                     |
- 9) Hearing, discussion, and possible action involving:
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|----------------------|---|
| APPLICATION:         | 2012-1896                                     |
| APPLICANT:           | EMMY PAPAZIAN LIVING TRUST                    |
| PARCEL NO.:          | 1763 021                                      |
| PARCEL ADDRESS:      | 0326 JUDAH ST,                                |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$1,900,915.00                                |
| APPLICANT'S OPINION: | \$750,000.00                                  |
| TAXABLE YEAR:        | 2012  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | BASE YEAR                                     |
- 10) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2012-3490                    |
| APPLICANT:           | KIRKLAND & ELLIS LLP         |
| PARCEL NO.:          | 2012203570                   |
| PARCEL ADDRESS:      | 0555 CALIFORNIA ST, #2700    |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$22,533,419.00              |
| APPLICANT'S OPINION: | \$11,200,000.00              |
| TAXABLE YEAR:        | 2012                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |
- 11) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2012-4927                  |
| APPLICANT:           | EMMY PAPAZIAN LIVING TRUST |
| PARCEL NO.:          | 1763 020                   |
| PARCEL ADDRESS:      | 0320 JUDAH ST,             |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$2,611,192.00             |
| APPLICANT'S OPINION: | \$750,000.00               |
| TAXABLE YEAR:        | 2012                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | REGULAR                    |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4928  
APPLICANT: EMMY PAPAZIAN LIVING TRUST  
PARCEL NO.: 1763 021  
PARCEL ADDRESS: 0326 JUDAH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,958,392.00  
APPLICANT'S OPINION: \$750,000.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5074  
APPLICANT: TROYANOVSKY, LUBA  
PARCEL NO.: 2656 053  
PARCEL ADDRESS: 0169 CORBETT AVE,  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$71,500.00  
APPLICANT'S OPINION: \$7,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1381  
APPLICANT: KIRKLAND & ELLIS LLP  
PARCEL NO.: 2013213755  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$21,574,467.00  
APPLICANT'S OPINION: \$10,590,000.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal 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](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**

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.

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 Joy Lamug sa (415) 554-7712.

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.