

Phone (415) 554-6778
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ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board Assessment Appeals Pre-Hearing Conference Hearing

REMOTE MEETING PUBLIC COMMENT CALL-IN 1(415) 906-4659 / Meeting ID: ID: 319 404 419#

**Monday, January 23, 2023
01:30 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) Announcements
- 2) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 3) Hearing, discussion, and possible

APPLICATION:	2021-0293
APPLICANT:	WAR HORSE GOLDEN GATE LLC
PARCEL NO:	0343 032
PARCEL ADDRESS:	25-27 TAYLOR ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$26,600,000.00
APPLICANT'S OPINION:	\$13,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 4) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1337
APPLICANT:	COLUMBIA REIT 201 CALIFORNIA LLC
PARCEL NO:	0262 021
PARCEL ADDRESS:	201 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$241,442,422.00
APPLICANT'S OPINION:	\$120,788,634.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

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5) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1368
APPLICANT:	1045 SANSOME OWNER LLC
PARCEL NO:	0134 001
PARCEL ADDRESS:	1045 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$69,714,840.00
APPLICANT'S OPINION:	\$34,857,420.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

6) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1371
APPLICANT:	735 MONTGOMERY LLC
PARCEL NO:	0195 001
PARCEL ADDRESS:	735 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$27,619,200.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

7) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1377
APPLICANT:	152 GEARY STREET LLC
PARCEL NO:	0309 008
PARCEL ADDRESS:	152 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$22,753,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1386
APPLICANT:	GEARY-STOCKTON REALTY LLC
PARCEL NO:	0309 011
PARCEL ADDRESS:	212 STOCKTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$108,494,311.00
APPLICANT'S OPINION:	\$54,247,155.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1944
APPLICANT:	KANG, LONGQI
PARCEL NO:	20210043958
PARCEL ADDRESS:	550 WASHINGTON ST
TOPIC:	Other
CURRENT ASSESSMENT:	\$716,642.00
APPLICANT'S OPINION:	\$56,952.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1961
APPLICANT:	WESTLAKE MONTGOMERY OFFICE LLC
PARCEL NO:	0163 005
PARCEL ADDRESS:	909 MONTGOMERY ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$63,343,000.00
APPLICANT'S OPINION:	\$32,318,569.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

11) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1971
APPLICANT:	MOMENTUM MACHINES COMPANY
PARCEL NO:	20210044114
PARCEL ADDRESS:	680 FOLSOM ST #120
TOPIC:	Other
CURRENT ASSESSMENT:	\$1,297,071.00
APPLICANT'S OPINION:	\$429,707.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1985
APPLICANT:	JPPF 1155 BATTERY LP
PARCEL NO:	0107 007
PARCEL ADDRESS:	1155 BATTERY ST
TOPIC:	Calamity
CURRENT ASSESSMENT:	\$100,632,369.00
APPLICANT'S OPINION:	\$80,596,992.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	CALAMITY REASSESSMENT

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13) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1986
APPLICANT:	JPPF 1155 BATTERY LP
PARCEL NO:	0107 007
PARCEL ADDRESS:	1155 BATTERY ST
TOPIC:	Calamity
CURRENT ASSESSMENT:	\$102,645,117.00
APPLICANT'S OPINION:	\$82,209,013.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	CALAMITY REASSESSMENT

14) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1991
APPLICANT:	WESTLAKE MONTGOMERY OFFICE, LLC
PARCEL NO:	0163 005
PARCEL ADDRESS:	909 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$64,609,860.00
APPLICANT'S OPINION:	\$32,964,939.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WD/PHC

15) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1992
APPLICANT:	WESTLAKE MONTGOMERY OFFICE, LLC
PARCEL NO:	0163 005
PARCEL ADDRESS:	909 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$65,902,056.00
APPLICANT'S OPINION:	\$33,624,237.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WD/PHC

16) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1993
APPLICANT:	WESTLAKE MONTGOMERY OFFICE, LLC
PARCEL NO:	0163 005
PARCEL ADDRESS:	909 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$67,220,096.00
APPLICANT'S OPINION:	\$34,296,720.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WD/PHC

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17) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1994
APPLICANT:	WESTLAKE MONTGOMERY OFFICE, LLC
PARCEL NO:	0163 005
PARCEL ADDRESS:	909 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$68,022,196.00
APPLICANT'S OPINION:	\$16,632,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7317
APPLICANT:	BPP EMBARCADERO SQUARE PRPT OWNER LLC BLACKSTONE PRPT ADVISO
PARCEL NO:	0167 063
PARCEL ADDRESS:	75 BROADWAY
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$84,926,284.00
APPLICANT'S OPINION:	\$72,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

19) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7320
APPLICANT:	BPP EMBARCADERO SQUARE PRPT OWNER LLC BLACKSTONE PRPT ADVISO
PARCEL NO:	0168 057
PARCEL ADDRESS:	57 THE EMBARCADERO
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$82,098,918.00
APPLICANT'S OPINION:	\$70,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

20) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7321
APPLICANT:	BPP EMBARCADERO SQUARE PRPT OWNER LLC BLACKSTONE PRPT ADVISO
PARCEL NO:	0171 068
PARCEL ADDRESS:	1 JACKSON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$85,463,758.00
APPLICANT'S OPINION:	\$72,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

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21) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7415
APPLICANT:	SANDHILL O'FARRELL LLC
PARCEL NO:	0318 009
PARCEL ADDRESS:	550 O'FARRELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,210,674.00
APPLICANT'S OPINION:	\$4,500,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

22) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7451
APPLICANT:	ROSCO PINE FUND LLC
PARCEL NO:	0667 021
PARCEL ADDRESS:	1515-1517 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,477,253.00
APPLICANT'S OPINION:	\$700,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0011
APPLICANT:	PATRICIA CARDENAS 2005 TR
PARCEL NO:	0310 006
PARCEL ADDRESS:	2 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,234,930.00
APPLICANT'S OPINION:	\$3,912,112.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0012
APPLICANT:	PATRICIA CARDENAS 2005 TR
PARCEL NO:	0310 006
PARCEL ADDRESS:	2 GEARY ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$6,050,000.00
APPLICANT'S OPINION:	\$3,912,112.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

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25) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0029
APPLICANT:	111 SUTTER STREET OWNER LP
PARCEL NO:	0292 001
PARCEL ADDRESS:	111 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$238,617,528.00
APPLICANT'S OPINION:	\$150,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0039
APPLICANT:	166 GEARY STREET RETAIL OWNER
PARCEL NO:	0309 039
PARCEL ADDRESS:	166-300 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$48,694,285.00
APPLICANT'S OPINION:	\$24,300,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0040
APPLICANT:	46 GEARY LLC
PARCEL NO:	0310 024
PARCEL ADDRESS:	46-54 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$24,262,536.00
APPLICANT'S OPINION:	\$12,100,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0045
APPLICANT:	JPPF 1155 BATTERY LP
PARCEL NO:	0080 011
PARCEL ADDRESS:	1425-1485 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$46,313,688.00
APPLICANT'S OPINION:	\$23,200,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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29) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0046
APPLICANT:	JPPF 1155 BATTERY LP
PARCEL NO:	0083 001
PARCEL ADDRESS:	V
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,427,940.00
APPLICANT'S OPINION:	\$2,900,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0049
APPLICANT:	JPPF 1155 BATTERY LP
PARCEL NO:	0085 048
PARCEL ADDRESS:	1355 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$57,454,120.00
APPLICANT'S OPINION:	\$28,700,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0050
APPLICANT:	JPPF 1155 BATTERY LP
PARCEL NO:	0107 007
PARCEL ADDRESS:	1155 BATTERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$105,782,689.00
APPLICANT'S OPINION:	\$52,900,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0051
APPLICANT:	JPPF 1155 BATTERY LP
PARCEL NO:	0107 008
PARCEL ADDRESS:	1105 BATTERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,152,835.00
APPLICANT'S OPINION:	\$2,600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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33) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7100
APPLICANT:	FONG REAL ESTATE COMPANY
PARCEL NO:	0013 016
PARCEL ADDRESS:	107 JEFFERSON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$33,365,511.00
APPLICANT'S OPINION:	\$17,150,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7110
APPLICANT:	BHSD TPC PROPCO LLC
PARCEL NO:	0207 032
PARCEL ADDRESS:	600 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$485,520,000.00
APPLICANT'S OPINION:	\$227,700,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7111
APPLICANT:	BHSD 545 PROPCO LLC
PARCEL NO:	0207 035
PARCEL ADDRESS:	545 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$30,600,000.00
APPLICANT'S OPINION:	\$15,300,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7112
APPLICANT:	BHSD 545 PROPCO LLC
PARCEL NO:	0207 036
PARCEL ADDRESS:	517 WASHINGTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,140,000.00
APPLICANT'S OPINION:	\$3,550,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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37) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7113
APPLICANT:	BHSD 505 PROPCO LLC
PARCEL NO:	0207 037
PARCEL ADDRESS:	505 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$137,700,000.00
APPLICANT'S OPINION:	\$68,850,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its 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 (San Francisco Administrative Code, Chapter 67) or to report a violation of the ordinance, contact by mail 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 415.554.5163, or by e-mail at soft@sfgov.org.

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <http://www.sfgov.org/sunshine/>.

Ethics 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 25 Van Ness Avenue, Suite 220, San Francisco, CA 94102; telephone (415) 252-3100; fax (415) 252-3112; Web Site www.sfgov.org/ethics.

Under Campaign and Governmental Conduct Code, Section 1.127, no person or entity with a financial interest in a land use matter pending before the Board of Appeals, Board of Supervisors, Building Inspection Commission, Commission on Community Investment and Infrastructure, Historic Preservation Commission, Planning Commission, Port Commission, or the Treasure Island Development Authority Board of Directors, may make a campaign contribution to a member of the Board of Supervisors, the Mayor, the City Attorney, or a candidate for any of those offices, from the date the land use matter commenced until 12 months after the board or commission has made a final decision, or any appeal to another City agency from that decision has been resolved. For more information about this restriction, visit sfethics.org.

Disability Access

To request sign language interpreters, readers, large print agendas or other accommodations, please contact (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

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Cell Phones, Pagers and Similar Sound-Producing Electronic Devices

The ringing of and use of cell phones, pagers and similar sound-producing electronic devices are prohibited at this meeting. Please be advised that the Chair may order the removal from the meeting room of any person(s) responsible for the ringing or use of a cell phone, pager, or other similar sound-producing electronic devices. (Chapter 67A of the San Francisco Administrative Code)

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact bos@sfgov.org or call (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame bos@sfgov.org or (415) 554-5184.

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.

More Information: English | 中文 | Español | Filipino

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