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 Board 1 Hearing

### REMOTE MEETING PUBLIC COMMENT CALL-IN 1(415) 906-4659 / Meeting ID: 177 655 986#

## Wednesday, February 19, 2025 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) 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 action involving:

APPLICATION:	2023-10023
APPLICANT:	IHMS SF, LLC
PARCEL NO:	0294 013
PARCEL ADDRESS:	340 STOCKTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$63,024,741.00
APPLICANT'S OPINION:	\$30,677,817.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2023-10026
APPLICANT:	LLC WRPV XIV DH SF
PARCEL NO:	7520 015
PARCEL ADDRESS:	5285 DIAMOND HEIGHTS BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$30,197,561.00
APPLICANT'S OPINION:	\$15,098,780.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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5) Hearing, discussion, and possible action involving:

APPLICATION:	2023-10042
APPLICANT:	HART FOUNDARY SQUARE IV LLC/REYNOLDS REIMAN
PARCEL NO:	3721 119
PARCEL ADDRESS:	500 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$197,566,734.00
APPLICANT'S OPINION:	\$140,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION:	2023-10177
APPLICANT:	Delores Terrace LLC
PARCEL NO:	3598 063
PARCEL ADDRESS:	3673 19TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,462,071.00
APPLICANT'S OPINION:	\$2,231,036.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

7) Hearing, discussion, and possible action involving:

PARCEL NO:36.PARCEL ADDRESS:11.TOPIC:DeCURRENT ASSESSMENT:\$3.APPLICANT'S OPINION:\$2.TAXABLE YEAR:20.APPEAL TYPE:Re	eal Property
ROLL TYPE: RE	EGULAR DST/TP

APPLICATION:	2023-10288
APPLICANT:	Charles Schwab and co. inc.
PARCEL NO:	0293 004
PARCEL ADDRESS:	100 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,031,752.00
APPLICANT'S OPINION:	\$6,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



# ASSESSMENT APPEALS BOARD

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7355
APPLICANT:	SF MULTIFAMILY 1 LLC
PARCEL NO:	0804 018
PARCEL ADDRESS:	726 FILLMORE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,682,820.00
APPLICANT'S OPINION:	\$1,800,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
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10) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7357
APPLICANT:	SF MULTIFAMILY 1 LLC
PARCEL NO:	0844 036
PARCEL ADDRESS:	748 PAGE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,626,115.00
APPLICANT'S OPINION:	\$3,800,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2023-7358 SF MULTIFAMILY 1 LLC 1649 010 755 - 769 6TH AVE Decline in Value \$7,789,572.00 \$3,900,000.00 2023 Real Property
	1 2
ROLL TYPE:	REGULAR

APPLICANT:SFPARCEL NO:057PARCEL ADDRESS:21TOPIC:DeCURRENT ASSESSMENT:\$2APPLICANT'S OPINION:\$1TAXABLE YEAR:207APPEAL TYPE:Re	23-7360 F MULTIFAMILY JV II PROPERTY 90 003 10 JACKSON ST ecline in Value 3,757,363.00 1,850,000.00 23 eal Property EGULAR
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# ASSESSMENT APPEALS BOARD

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

13) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7361
APPLICANT:	SF MULTIFAMILY JV II PRPT OWNE
PARCEL NO:	0627 014
PARCEL ADDRESS:	2250 BUCHANAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,608,092.00
APPLICANT'S OPINION:	\$4,300,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7362
APPLICANT:	SF MULTIFAMILY JV II PROP OWNE
PARCEL NO:	0979 036
PARCEL ADDRESS:	2321 SCOTT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,763,538.00
APPLICANT'S OPINION:	\$3,800,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7363
APPLICANT:	SF MULTIFAMILY JV II PROPERTY
PARCEL NO:	0482 007
PARCEL ADDRESS:	3201 OCTAVIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,187,597.00
APPLICANT'S OPINION:	\$4,600,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2023-8647
APPLICANT:	MAYER FAMILY LIVING TRUST
PARCEL NO:	0132 046
PARCEL ADDRESS:	0566 VALLEJO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,397,015.00
APPLICANT'S OPINION:	\$7,200,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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

17) Hearing, discussion, and possible action involving:

APPLICATION:	2023-8648
APPLICANT:	MAYER FAMILY LIVING TRUST
PARCEL NO:	0530 023A
PARCEL ADDRESS:	1885 FILBERT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,335,000.00
APPLICANT'S OPINION:	\$2,200,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 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 sotf@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 <u>http://www.sfgov.org/sunshine/.</u>

#### **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.

#### 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

LANGUAGE INTERPRETERS: Language services are available in Spanish, Chinese and Filipino for requests made at least two (2) business days in advance of the meeting, to help ensure availability. For more information or to request services, contact (415) 554-5184.

傳譯服務:所有常規及特別市參事會會議和常務委員會會議將提供西班牙文,中文以及菲律賓文的傳譯服務,但必須在會議前最少兩(2)個工作日作出請求,以確保能獲取到傳譯服務.將因應請求提供交替傳譯服務,以便公眾向 有關政府機構發表意見.如需更多資訊或請求有關服務,請發電郵至 <u>bos@sfgov.org</u> 或致電(415)554-5184 聯絡我們。

Intérpretes de idiomas: Para asegurar la disponibilidad de los servicios de interpretación en chino, filipino y español, presente su petición por lo menos con dos (2) días hábiles de antelación previo a la reunión. Para más información o para solicitar los servicios, envíe su mensaje a <u>bos@sfgov.org</u> o llame al (415) 554-5184.

TAGA SALIN-WIKA: Ipaabot sa amin ang mga kahilingan sa pag salin-wika sa Kastila, Tsino at Pilipino ng hindi bababa sa dalawang araw bago ang pulong. Makakatulong ito upang tiyakin na ang mga serbisyo ay nakalaan at nakahanda. Para sa dagdag kaalaman o para humiling ng serbisyo, maki pagugnayan po sa <u>bos@sfgov.org</u> o tumawag sa (415) 554-5184.

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