| Phone | (415) 554-6778 |
|--------|----------------|
| Fax | (415) 554-6775 |
| TDD | (415) 554-5227 |
| E-mail | AAB@sfgov.org |



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: 162 047 21#

Friday, February 21, 2025 09:30 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: | 2023-4340 |
|----------------------|---|
| APPLICANT: | BESSIE P. WONG FMLY TR. |
| PARCEL NO: | 1502 030 |
| PARCEL ADDRESS: | 7829 GEARY BLVD |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$2,200,000.00 |
| APPLICANT'S OPINION: | \$1,320,000.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

| APPLICATION: | 2023-4357 |
|----------------------|---|
| APPLICANT: | NG/YIP FMLY TR B |
| PARCEL NO: | 1627 019 |
| PARCEL ADDRESS: | 622 18TH AVE |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$3,200,000.00 |
| APPLICANT'S OPINION: | \$1,600,000.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |



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4) Hearing, discussion, and possible action involving:

| APPLICATION: | 2023-7481 |
|----------------------|-------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWN |
| PARCEL NO: | 0834 012 |
| PARCEL ADDRESS: | 150 FRANKLIN ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$14,732,265.00 |
| APPLICANT'S OPINION: | \$7,350,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| | |

5) Hearing, discussion, and possible action involving:

| APPLICATION: | 2023-7482 |
|----------------------|---------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWNER |
| PARCEL NO: | 1158 014 |
| PARCEL ADDRESS: | 1834 MCALLISTER ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,870,502.00 |
| APPLICANT'S OPINION: | \$1,450,000.00 |
| APPEAL TYPE: | 2023 |
| ROLL TYPE: | Real Property REGULAR |

6) Hearing, discussion, and possible action involving:

| APPLICATION: | 2023-7483 |
|----------------------|---------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWNER |
| PARCEL NO: | 0617 003 |
| PARCEL ADDRESS: | 1935 FRANKLIN ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$35,226,850.00 |
| APPLICANT'S OPINION: | \$17,600,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

| APPLICATION: | 2023-7484 |
|----------------------|---------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWNER |
| PARCEL NO: | 0624 007A |
| PARCEL ADDRESS: | 1980 SACRAMENTO ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,045,653.00 |
| APPLICANT'S OPINION: | \$2,500,000.00 |
| TAXABLE YEAR: | 2023 |
| | |



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8) Hearing, discussion, and possible action involving:

| PARCEL NO:0091 041PARCEL ADDRESS:2040-2048 TAYLOR STTOPIC:Decline in ValueCURRENT ASSESSMENT:\$3,889,357.00APPLICANT'S OPINION:\$1,900,000.00TAXABLE YEAR:2023APPEAL TYPE:Real PropertyROLL TYPE:REGULAR | |
|--|--|
|--|--|

9) Hearing, discussion, and possible action involving:

| APPLICATION: | 2023-7486 |
|----------------------|---------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWNER |
| PARCEL NO: | 0547 001 |
| PARCEL ADDRESS: | 2355 POLK ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$39,453,731.00 |
| APPLICANT'S OPINION: | \$19,750,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| | |

10) Hearing, discussion, and possible action involving:

| APPLICATION: | 2023-7487 |
|----------------------|---------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWNER |
| PARCEL NO: | 0927 019 |
| PARCEL ADDRESS: | 2390 FRANCISCO ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$7,964,403.00 |
| APPLICANT'S OPINION: | \$4,000,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| | |

| APPLICATION: | 2023-7488 |
|----------------------|---------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWNER |
| PARCEL NO: | 0938 019 |
| PARCEL ADDRESS: | 2640 GREENWICH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$11,659,150.00 |
| APPLICANT'S OPINION: | \$5,800,000.00 |
| TAXABLE YEAR: | 2023 |
| | |



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12) Hearing, discussion, and possible action involving:

| APPLICATION: | 2023-7489 |
|----------------------|---------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWNER |
| PARCEL NO: | 1219 001 |
| PARCEL ADDRESS: | 291 BRODERICK ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$8,995,363.00 |
| APPLICANT'S OPINION: | \$4,450,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/ASR |

13) Hearing, discussion, and possible action involving:

| 2023-7490 |
|---------------------------------|
| SF MULTIFAMILY V PROPERTY OWNER |
| 3609 023 |
| 3266-3274 21ST |
| Decline in Value |
| \$18,093,966.00 |
| \$9,000,000.00 |
| 2023 |
| Real Property |
| REGULAR |
| |

14) Hearing, discussion, and possible action involving:

| APPLICATION: | 2023-7496 |
|----------------------|---------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWNER |
| PARCEL NO: | 3600 001 |
| PARCEL ADDRESS: | 700 CHURCH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$16,327,582.00 |
| APPLICANT'S OPINION: | \$8,150,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| | |

| APPLICATION: | 2023-7498 |
|----------------------|---------------------------------|
| APPLICANT: | SF MULTIFAMILY V PROPERTY OWNER |
| PARCEL NO: | 3598 004 |
| PARCEL ADDRESS: | 750 GUERRERO ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$6,412,186.00 |
| APPLICANT'S OPINION: | \$3,200,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| | |



16) Hearing, discussion, and possible action involving:

| APPLICATION: | 2023-9363 |
|----------------------|---------------------------|
| APPLICANT: | VINCENTI, FLAVIO |
| PARCEL NO: | 3707 065 |
| PARCEL ADDRESS: | 74 NEW MONTGOMERY ST, #C2 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,451,878.00 |
| APPLICANT'S OPINION: | \$870,000.00 |
| TAXABLE YEAR: | 2023 |
| 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 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.



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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

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.

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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.