

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: 505 234 088#

# Monday, March 14, 2022 <u>01:30 PM</u>

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.)

APPLICATION: APPLICANT:	2021-0378 LEUNG, EUGENE/LEE, CHARLENE TRUST
PARCEL NO:	6509 015
PARCEL ADDRESS:	1147 1149 SANCHEZ ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,392,443.00
APPLICANT'S OPINION:	\$2,035,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN



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4) Hearing, discussion, and possible action involving:

5) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0391
APPLICANT:	ROMEL SFAPT, LLC
PARCEL NO:	0928 001
PARCEL ADDRESS:	2101 BAY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,046,159.00
APPLICANT'S OPINION:	\$3,663,115.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0393
APPLICANT:	ROMEL PACIFIC, LLC
PARCEL NO:	0588 003
PARCEL ADDRESS:	2411 WEBSTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,661,604.00
APPLICANT'S OPINION:	\$3,080,238.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

APPLICATION:	2021-0394
APPLICANT:	ROMEL CALIFORNIA, LLC
PARCEL NO:	0588 022
PARCEL ADDRESS:	2335 PACIFIC AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,875,657.00
APPLICANT'S OPINION:	\$3,345,324.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN



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8) Hearing, discussion, and possible action involving:

9) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0397
APPLICANT:	508 FOURTH STREET LLC
PARCEL NO:	3777 002
PARCEL ADDRESS:	508-514 4TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,869,781.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0400
APPLICANT:	JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO:	0700 007
PARCEL ADDRESS:	11 PEACE PLZ
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,306.00
APPLICANT'S OPINION:	\$3,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
	2021

APPLICATION:	2021-0401
APPLICANT:	JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO:	0700 008
PARCEL ADDRESS:	11 PEACE PLZ
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$31,546.00
APPLICANT'S OPINION:	\$15,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC



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12) Hearing, discussion, and possible action involving:

13) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0403
APPLICANT:	JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO:	0700 010
PARCEL ADDRESS:	11 PEACE PLZ
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,228,328.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

14) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0404
APPLICANT:	JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO:	0700 012
PARCEL ADDRESS:	11 PEACE PLZ
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,818,009.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

APPLICATION:	2021-0405
APPLICANT:	JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO:	0700 027
PARCEL ADDRESS:	22 PEACE PLZ
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,129,504.00
APPLICANT'S OPINION:	\$2,900,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC



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16) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0406
APPLICANT:	JAPAN CENTER WEST ASSOCIATES, L.P.
PARCEL NO:	0700 031
PARCEL ADDRESS:	22 PEACE PLZ
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$170,424.00
APPLICANT'S OPINION:	\$50,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
POLL TYPE:	BECUL AR
ROLL TYPE:	REGULAR
STATUS:	WD/PHC
STATUS:	WD/PHC

17) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0414
APPLICANT:	WRPV XIV DH SF LLC
PARCEL NO:	7519 018
PARCEL ADDRESS:	5235 DIAMOND HEIGHTS BLVD
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$43,293,701.00
APPLICANT'S OPINION:	\$20,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0421
APPLICANT:	GRE-F 222 KEARNY FEE LLC
PARCEL NO:	0288 010
PARCEL ADDRESS:	180 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$62,523,318.00
APPLICANT'S OPINION:	\$45,800,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT:	2021-0422 GRE-F 222 KEARNY FEE LLC
PARCEL NO:	0288 011
PARCEL ADDRESS:	220 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$22,449,188.00
APPLICANT'S OPINION:	\$16,600,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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20) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0423
APPLICANT:	GRE-F 222 KEARNY FEE LLC
PARCEL NO:	0288 029
PARCEL ADDRESS:	222 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$27,615,158.00
APPLICANT'S OPINION:	\$20,500,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0424
APPLICANT:	100 VAN NESS ASSOCIATES, LLC
PARCEL NO:	0814 020
PARCEL ADDRESS:	100 VAN NESS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$223,491,100.00
APPLICANT'S OPINION:	\$150,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT:	2021-0426 EMERALD POLK LLC
PARCEL NO:	0811 031
PARCEL ADDRESS:	101-101 POLK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$92,249,168.00
APPLICANT'S OPINION:	\$52,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

APPLICATION:	2021-0434
APPLICANT:	MCGRATH, THOMAS
PARCEL NO:	1212 022
PARCEL ADDRESS:	2175 HAYES ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,734,444.00
APPLICANT'S OPINION:	\$1,375,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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24) Hearing, discussion, and possible action involving:

25) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0448
APPLICANT:	ARCHSTONE RINCON HILL LP
PARCEL NO:	3748 390
PARCEL ADDRESS:	340 FREMONT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$265,147,894.00
APPLICANT'S OPINION:	\$198,821,584.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0449
APPLICANT:	EQR MISSION BAY BLOCK I3 LP
PARCEL NO:	8711 013
PARCEL ADDRESS:	690 LONG BRIDGE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$198,288,394.00
APPLICANT'S OPINION:	\$148,732,559.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2021-0450
APPLICANT:	EQR-TERRACES LP
PARCEL NO:	0668 002
PARCEL ADDRESS:	1330 BUSH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$35,340,307.00
APPLICANT'S OPINION:	\$26,535,051.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN



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28) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0455
APPLICANT:	ARCHSTONE CONCOURSE LLC
PARCEL NO:	3783 011
PARCEL ADDRESS:	825-899 BRANNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$303,000,158.00
APPLICANT'S OPINION:	\$227,300,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
POLL TYPE	DECLIMA D
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0456
APPLICANT:	ARCHSTONE CONCOURSE LLC
PARCEL NO:	3783 012
PARCEL ADDRESS:	625-655 8TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$25,817,294.00
APPLICANT'S OPINION:	\$19,400,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2021-0457 ARCHSTONE CONCOURSE LLC 3783 013 865 BRANNAN ST Decline in Value \$5,184,489.00 \$3,900,000.00 2021 Real Property DECLUAR
ROLL TYPE:	REGULAR

APPLICATION:	2021-0458
APPLICANT:	ARCHSTONE CONCOURSE LLC
PARCEL NO:	3783 014
PARCEL ADDRESS:	825 BRANNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$122,528.00
APPLICANT'S OPINION:	\$100,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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32) Hearing, discussion, and possible action involving:

33) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0461
APPLICANT:	ARCHSTONE DAGGETT PLACE LLC
PARCEL NO:	3833 002
PARCEL ADDRESS:	101-161 HUBBELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,134,422.00
APPLICANT'S OPINION:	\$6,100,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0462
APPLICANT:	ARCHSTONE DAGGETT PLACE LLC
PARCEL NO:	3833 003
PARCEL ADDRESS:	101-161 HUBBELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,835,120.00
APPLICANT'S OPINION:	\$12,600,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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36) Hearing, discussion, and possible action involving:

021-0468 ULIA APARTMENTS, LP
427 001
405-4429 CALIFORNIA ST
Decline in Value
11,796,732.00
7,502,510.00
021
Real Property
EGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2021-0485 SCCA STORE HOLDINGS, INC. 0295 007 384 POST ST Decline in Value \$149,819,095.00 \$75,000,000.00 2021 Real Property
ROLL TYPE:	REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0502
APPLICANT:	CHAN, DAVID
PARCEL NO:	5476 014
PARCEL ADDRESS:	6690 3RD ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,880,000.00
APPLICANT'S OPINION:	\$1,200,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

APPLICATION:	2021-0553
APPLICANT:	MARKET CENTER OWNER, LP
PARCEL NO:	3708 174
PARCEL ADDRESS:	555 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$277,849,000.00
APPLICANT'S OPINION:	\$215,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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40) Hearing, discussion, and possible action involving:

A DDI ICATION	2021 0708
APPLICATION:	2021-0798
APPLICANT:	GOLATA, KATHLEEN
PARCEL NO:	0089 022e
PARCEL ADDRESS:	39-43 BRANT
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$40,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

41) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0817
APPLICANT:	BRYSON, KEN
PARCEL NO:	6569 028
PARCEL ADDRESS:	501-507 BARTLETT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,869,716.00
APPLICANT'S OPINION:	\$2,200,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

42) Hearing, discussion, and possible action involving:

2021-7383
DO, CHRISTOPHER
3585 083
3819 18TH ST
Decline in Value
\$2,659,193.00
\$1,728,000.00
2021
Real Property
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 <u>sott@sfgov.org</u>.



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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

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Wilson Ng or Arthur Khoo 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 Wilson Ng or Arthur Khoo at (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: <u>English</u> | <u>中文</u> | <u>Español</u> | <u>Filipino</u>

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