

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

#### Room 406, City Hall

# Tuesday, May 14, 2024 <u>09:30 AM</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) 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:	2018-1106
APPLICANT:	28 MIS OWNER, LLC
PARCEL NO:	3575 092
PARCEL ADDRESS:	222 CAPP ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$4,000,000.00
APPLICANT'S OPINION:	\$1,200,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
ROLL TYPE:	SUPPLEMENTAL

2019-0975
CHEN, JUDY
5326 018
1551 PALOU AVE
Base Year/New Construction-Incorrect Value
\$93,492.00
\$39,000.00
2018
Real Property
SUPPLEMENTAL



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4) Hearing, discussion, and possible action involving:

PARCEL NO:2020207PARCEL ADDRESS:HISTORTOPIC:PersonalCURRENT ASSESSMENT:\$67,779,APPLICANT'S OPINION:\$33,890,TAXABLE YEAR:2020	AIC PIER 70 BLDG Property / Fixtures 975.00 000.00 Property AR
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5) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0877
APPLICANT:	EQUINOX FITNESS UNION ST., INC.
PARCEL NO:	2020204430
PARCEL ADDRESS:	2055 UNION ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$12,405,927.00
APPLICANT'S OPINION:	\$3,721,777.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0882
APPLICANT:	28 MIS OWNER, LLC
PARCEL NO:	3575 091
PARCEL ADDRESS:	2101-2129 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$58,715,994.00
APPLICANT'S OPINION:	\$29,357,997.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2020-0883
APPLICANT:	28 MIS OWNER, LLC
PARCEL NO:	3575 092
PARCEL ADDRESS:	222 CAPP ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,161,600.00
APPLICANT'S OPINION:	\$2,080,800.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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8) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0889
APPLICANT:	EQUINOX FITNESS SC SAN FRANCISCO
PARCEL NO:	2020204482
PARCEL ADDRESS:	747 MARKET ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$23,908,163.00
APPLICANT'S OPINION:	\$3,645,183.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2020-1243 GREGORY A MISBACH EST OF 1159 012 1946-1950 MCALLISTER ST
CURRENT ASSESSMENT:	\$3,151,589.00
APPLICANT'S OPINION:	\$1,576,589.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

10) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2020-1244 GREGORY A MISBACH EST OF 1159 012 1946-1950 MCALLISTER ST Decline in Value \$3,151,589.00 \$1,576,589.00 2020 Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2020-1353
APPLICANT:	28 SASF OWNER LLC
PARCEL NO:	0261 017
PARCEL ADDRESS:	222 SANSOME ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$124,994,663.00
APPLICANT'S OPINION:	\$82,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL



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12) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1354
APPLICANT:	28 SASF OWNER LLC
PARCEL NO:	0261 017
PARCEL ADDRESS:	222 SANSOME ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$124,428,929.00
APPLICANT'S OPINION:	\$82,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1379
APPLICANT:	28 SASF OWNER LLC
PARCEL NO:	0261 017
PARCEL ADDRESS:	222 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$128,981,368.00
APPLICANT'S OPINION:	\$92,890,328.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1380
APPLICANT:	50 THIRD STREET OWNER LP
PARCEL NO:	3706 074
PARCEL ADDRESS:	50 3RD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$284,870,399.00
APPLICANT'S OPINION:	\$201,363,551.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT:	2020-1381 50 THIRD STREET OWNER LP
PARCEL NO:	3706 114
PARCEL ADDRESS:	60 3RD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$75,428,676.00
APPLICANT'S OPINION:	\$53,497,206.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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16) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1382
APPLICANT:	M-IV PIER 2620 PROPERTY LLC
PARCEL NO:	0029 003
PARCEL ADDRESS:	590 BAY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$107,540,913.00
APPLICANT'S OPINION:	\$75,216,548.00
TAXABLE YEAR:	2020

17) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1385
APPLICANT:	FELCOR UNION SQUARE HOTEL LLC
PARCEL NO:	0285 021
PARCEL ADDRESS:	480 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$194,234,865.00
APPLICANT'S OPINION:	\$137,192,359.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1653
APPLICANT:	CHANG, KATHERINE
PARCEL NO:	2114 035
PARCEL ADDRESS:	1934 21ST AVE
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$161,500.00
APPLICANT'S OPINION:	\$70,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

APPLICATION:	2020-1654
APPLICANT:	CHANG, KATHERINE
PARCEL NO:	2114 035
PARCEL ADDRESS:	1934 21ST AVE
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$132,130.00
APPLICANT'S OPINION:	\$70,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL



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20) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2020-1805 BIRMINGHAM, GEORGE 2719c023 51-273 BURNETT AVE
CURRENT ASSESSMENT:	\$1,372,000.00
APPLICANT'S OPINION:	\$1,200,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

21) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1287
APPLICANT:	A P FILLMORE II LLC
PARCEL NO:	0630 008
PARCEL ADDRESS:	2207-2211 FILLMORE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,126,663.00
APPLICANT'S OPINION:	\$1,563,331.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: DOLL TYPE	2021-1300 28 MIS OWNER, LLC 3575 091 2101-2129 MISSION ST Decline in Value \$59,324,291.00 \$29,662,145.00 2021 Real Property
ROLL TYPE:	REGULAR
APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	\$29,662,145.00 2021 Real Property

APPLICATION:	2021-1301
APPLICANT:	28 MIS OWNER, LLC
PARCEL NO:	3575 092
PARCEL ADDRESS:	222 CAPP ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,204,714.00
APPLICANT'S OPINION:	\$2,102,357.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



24) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1396
APPLICANT:	MCALLISTER LLC
PARCEL NO:	1159 012
PARCEL ADDRESS:	1946-1950 MCALLISTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,183,101.00
APPLICANT'S OPINION:	\$1,591,317.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2021-1520 301 BATTERY LLC 0229 003 325 BATTERY ST
CURRENT ASSESSMENT:	\$144,481,480.00
APPLICANT'S OPINION:	\$94,380,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1765
APPLICANT:	MOSELEY, SUSAN
PARCEL NO:	3544 031
PARCEL ADDRESS:	15-19 LANDERS ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,074,199.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2022-1812 SUCCESSOR TRUSTEE OF OZOLS LIVING TRUST 1368 006 135 8TH AVE Base Year/Change in Ownership-Incorrect Value \$1,500,000.00 \$94,972.00 2021 Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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28) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7695
APPLICANT:	MC ALLISTER LLC
PARCEL NO:	1159 012
PARCEL ADDRESS:	1946-1950 MCALLISTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,246,752.00
APPLICANT'S OPINION:	\$1,623,142.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION:	2023-0436
APPLICANT:	MARKS 1992 TRUST
PARCEL NO:	5203 040
PARCEL ADDRESS:	220-290 NEWHALL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,373,770.00
APPLICANT'S OPINION:	\$1.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3826
APPLICANT:	LP 712-714 SANSOME
PARCEL NO:	0174 009
PARCEL ADDRESS:	712-714P SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,254,837.00
APPLICANT'S OPINION:	\$4,127,418.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT:	2023-3827 333 FREMONT VENTUR LLC
PARCEL NO:	3747 331
PARCEL ADDRESS:	333 FREMONT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$50,958,759.00
APPLICANT'S OPINION:	\$25,487,624.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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32) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT:	2023-3828 333 FREMONT VENTURE LLC
PARCEL NO:	3747 332
PARCEL ADDRESS:	333 FREMONT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,805,700.00
APPLICANT'S OPINION:	\$4,902,850.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3830
APPLICANT:	GOLDSTEIN BURTON D REVOC TRUST
PARCEL NO:	2988A031
PARCEL ADDRESS:	130-140 W WEST PORTAL AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,737,237.00
APPLICANT'S OPINION:	\$3,868,619.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

34) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3832
APPLICANT:	10 SVN HOLDINGS LLC
PARCEL NO:	3506 003A
PARCEL ADDRESS:	80 SOUTH VAN NESS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,443,592.00
APPLICANT'S OPINION:	\$1,721,796.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2023-3833 10 SVN HOLDINGS LLC 3506 004 12-50 S SOUTH VAN NESS AVE Decline in Value \$63,845,715.00 \$31,922,858.00 2023 Real Property REGUL AR
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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36) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3834
APPLICANT:	FRONTAL EW HOWARD LLC
PARCEL NO:	3735 050
PARCEL ADDRESS:	633-639 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,505,841.00
APPLICANT'S OPINION:	\$6,252,920.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

37) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3835
APPLICANT:	FC 2175 MARKET LLC
PARCEL NO:	3543 025
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$51,889,732.00
APPLICANT'S OPINION:	\$26,005,337.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

38) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2023-3836 FC 2175 MARKET LLC 3543 026 2175 MARKET ST Decline in Value \$5,350,497.00 \$2,675,248.00 2023 Real Property REGULAR
ROLL TYPE: STATUS:	1 2

APPLICATION:	2023-3837
APPLICANT:	FC 2175 MARKET LLC
PARCEL NO:	3543 027
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,051,023.00
APPLICANT'S OPINION:	\$1,025,512.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
ROLL TYPE:	REGULAR
STATUS:	POST/TP
STATUS.	1001/11



40) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3838
APPLICANT:	FC 2175 MARKET LLC
PARCEL NO:	3543 028
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,515,970.00
APPLICANT'S OPINION:	\$757,985.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

41) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3839
APPLICANT:	TC II 351 CALIFORNIA LLC
PARCEL NO:	0261 010A
PARCEL ADDRESS:	351 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$113,715,178.00
APPLICANT'S OPINION:	\$56,857,588.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property

42) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2023-3840 1680 EVANS, LP 5226 012 1680-1698 EVANS AVE Decline in Value \$8,577,615.00 \$4,288,807.00 2023 Real Property REGULAR POST/TP
STATUS:	POST/TP

43) Hearing, discussion, and possible action involving:

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44) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3842
APPLICANT:	101 SECOND STREET INC
PARCEL NO:	3721 089
PARCEL ADDRESS:	101 2ND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$350,783,588.00
APPLICANT'S OPINION:	\$175,502,409.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
APPEAL TYPE: ROLL TYPE:	2023 Real Property REGULAR

45) Hearing, discussion, and possible action involving:

2023-3843
STOCKTON STREET PR INC
0328 002
2 STOCKTON ST
Decline in Value
\$42,841,984.00
\$21,420,992.00
2023
Real Property
REGULAR
WITHDRAWN

46) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3844
APPLICANT:	STOCKTON STREET PROPERTIES INC.
PARCEL NO:	0328 003
PARCEL ADDRESS:	42 STOCKTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,410,416.00
APPLICANT'S OPINION:	\$11,705,208.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2023-3845
APPLICANT:	STOCKTON STREET PROPERTIES INC.
PARCEL NO:	0328 004
PARCEL ADDRESS:	48 STOCKTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$56,379,864.00
APPLICANT'S OPINION:	\$28,189,932.00
TAXABLE YEAR:	2023



48) Hearing, discussion, and possible action involving:

2023-3846
600 BATTERY OWNER
0173 001
600 BATTERY ST
Decline in Value
\$86,312,266.00
\$43,156,133.00
2023
Real Property
REGULAR

49) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3847
APPLICANT:	600 BATTERY OWNER
PARCEL NO:	0173 009
PARCEL ADDRESS:	600 BATTERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$36,990,970.00
APPLICANT'S OPINION:	\$18,495,485.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

50) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3848
APPLICANT:	631 HOWARD LLC
PARCEL NO:	3735 005
PARCEL ADDRESS:	631 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$71,629,433.00
APPLICANT'S OPINION:	\$35,818,814.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP
STATUS.	1051/11

51) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3849
APPLICANT:	800 MARKET ST LLC
PARCEL NO:	0329 001
PARCEL ADDRESS:	800-830 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$61,571,445.00
APPLICANT'S OPINION:	\$30,785,723.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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52) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3864
APPLICANT:	41 TEHAMA LP
PARCEL NO:	3736 190
PARCEL ADDRESS:	33 TEHAMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$301,095,586.00
APPLICANT'S OPINION:	\$152,658,656.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

53) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3865
APPLICANT:	1301 LA PLAYA LLC
PARCEL NO:	1804 001
PARCEL ADDRESS:	1301 LA PLAYA
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,322,000.00
APPLICANT'S OPINION:	\$5,661,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

54) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO:	2023-3867 WHOLE FOODS MARKET CA INC 3751 411
PARCEL ADDRESS:	788 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,411,008.00
APPLICANT'S OPINION:	\$2,205,504.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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56) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3868
APPLICANT:	WHOLE FOODS MARKET CA INC
PARCEL NO:	3751 412
PARCEL ADDRESS:	788 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,173,853.00
APPLICANT'S OPINION:	\$8,086,926.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

57) Hearing, discussion, and possible action involving:

58) Hearing, discussion, and possible action involving:

CURRENT ASSESSMENT:\$1APPLICANT'S OPINION:\$5TAXABLE YEAR:20APPEAL TYPE:RedROLL TYPE:Red	Decline in Value 111,784,358.00 55,892,180.00 023 eal Property EGULAR
STATUS: PO	OST/TP



## ASSESSMENT APPEALS BOARD

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

60) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3872
APPLICANT:	MHF SF VII LLC
PARCEL NO:	0305 008
PARCEL ADDRESS:	542 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,670,000.00
APPLICANT'S OPINION:	\$4,335,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

61) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3873
APPLICANT:	MHF SF VII LLC
PARCEL NO:	0305 009
PARCEL ADDRESS:	550 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$77,433,062.00
APPLICANT'S OPINION:	\$38,716,530.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

62) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2023-3875 STASH SCOTT LLC 3583 059 577 CASTRO ST Decline in Value \$8,936,458.00 \$4,468,951.00 2023 Real Property REGULAR
STATUS:	POST/TP



ASSESSMENT APPEALS BOARD

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

64) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3876
APPLICANT:	STASH DIVISADERO LLC
PARCEL NO:	1155 020
PARCEL ADDRESS:	924-934 DIVISADERO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,015,658.00
APPLICANT'S OPINION:	\$3,007,830.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

65) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3877
APPLICANT:	TEACHERS INSURANCE & ANNUIT A
PARCEL NO:	0311 010
PARCEL ADDRESS:	88 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,954,931.00
APPLICANT'S OPINION:	\$7,977,466.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

66) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3878
APPLICANT:	TEACHERS INSURANCE & ANNUIT A
PARCEL NO:	0311 011
PARCEL ADDRESS:	88 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,566,539.00
APPLICANT'S OPINION:	\$8,283,268.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2023-3879
APPLICANT:	TEACHERS INSURANCE & ANNUIT A
PARCEL NO:	0311 007
PARCEL ADDRESS:	88 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,591,234.00
APPLICANT'S OPINION:	\$6,795,618.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



# ASSESSMENT APPEALS BOARD

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

68) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3880
APPLICANT:	TEACHERS INSURANCE & ANNUIT A
PARCEL NO:	0311 008
PARCEL ADDRESS:	88 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$42,841,983.00
APPLICANT'S OPINION:	\$21,420,992.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

69) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3881
APPLICANT:	TEACHERS INSURANCE & ANNUIT A
PARCEL NO:	0311 009
PARCEL ADDRESS:	88 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,602,494.00
APPLICANT'S OPINION:	\$4,801,246.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

70) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3886
APPLICANT:	MARKET ST PARTNERS LLC
PARCEL NO:	3535 012
PARCEL ADDRESS:	2055-2057 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,788,795.00
APPLICANT'S OPINION:	\$1,394,397.00
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

72) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3889
APPLICANT:	IZMIRIAN FAMILY PARTNERS L P
PARCEL NO:	2360 019
PARCEL ADDRESS:	2150 TARAVAL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,003,466.00
APPLICANT'S OPINION:	\$1,501,733.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

73) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3890
APPLICANT:	AYOOB, KEITH
PARCEL NO:	5981 031
PARCEL ADDRESS:	2500-2510 SAN BRUNO AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,317,965.00
APPLICANT'S OPINION:	\$1,658,983.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

74) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3892
APPLICANT:	ULLMAN, SEPS & STEIN LTD LP
PARCEL NO:	0808 065
PARCEL ADDRESS:	471 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$800,001.00
APPLICANT'S OPINION:	\$400,001.00
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

76) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3893
APPLICANT:	ULLMAN, SEPS & STEIN LTD LP
PARCEL NO:	0808 066
PARCEL ADDRESS:	467 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,159,553.00
APPLICANT'S OPINION:	\$579,776.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

77) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3894
APPLICANT:	ULLMAN, SEPS & STEIN LTD LP
PARCEL NO:	0808 067
PARCEL ADDRESS:	463 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$152,804.00
APPLICANT'S OPINION:	\$76,402.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
ROLL TYPE:	REGULAR
STATUS:	POST/TP

78) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3896
APPLICANT:	ULLMAN, SEPS & STEIN LTD LP
PARCEL NO:	0808 069
PARCEL ADDRESS:	455 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,078,657.00
APPLICANT'S OPINION:	\$539,328.00
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

80) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3897
APPLICANT:	ULLMAN, SEPS & STEIN LTD LP
PARCEL NO:	0808 070
PARCEL ADDRESS:	451 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,357,309.00
APPLICANT'S OPINION:	\$678,654.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

81) Hearing, discussion, and possible action involving:

82) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2023-3900 GDCV MARKET ST 87, KKC 3542 061 2198 MARKET ST Decline in Value \$55,844,190.00 \$28,049,760.00 2023 Real Property REGULAR
STATUS:	POST/TP

APPLICATION:	2023-3901
APPLICANT:	HIGHER GROUND AS AFFECTED PARTY
PARCEL NO:	0585 012A
PARCEL ADDRESS:	2690 JACKSON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,776,080.00
APPLICANT'S OPINION:	\$4,388,040.00
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

84) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3902
APPLICANT:	TERRENO MINNESOTA STREET LLC
PARCEL NO:	4293 013
PARCEL ADDRESS:	1496 MINNESOTA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,208,265.00
APPLICANT'S OPINION:	\$1,104,132.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

85) Hearing, discussion, and possible action involving:

86) Hearing, discussion, and possible action involving:

PARCEL NO:4293PARCEL ADDRESS:1090TOPIC:Decl:CURRENT ASSESSMENT:\$2,80APPLICANT'S OPINION:\$1,43TAXABLE YEAR:2023APPEAL TYPE:Real	26TH ST ine in Value 65,239.00 32,620.00 Property ULAR
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APPLICATION:	2023-3905
APPLICANT:	TERRENO MINNESOTA STREET LLC
PARCEL NO:	4293 016
PARCEL ADDRESS:	1475 INDIANA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,300,162.00
APPLICANT'S OPINION:	\$1,650,082.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

 Phone
 (415) 554-6778

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 E-mail
 AAB@sfgov.org



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

88) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE: STATUS:	2023-3906 TERRENO MINNESOTA STREET LLC 4293 018 1400 MINNESOTA ST Decline in Value \$13,518,986.00 \$6,759,492.00 2023 Real Property REGULAR POST/TP
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 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 <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 <u>www.sfgov.org/ethics</u>.

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**

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 (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.



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

The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485. There is accessible parking in the vicinity of City Hall at Civic Center Plaza and adjacent to Davies Hall and the War Memorial Complex. Accessible curbside parking is available on Dr. Carlton B. Goodlett Place and Grove Street.

In order to assist the City's efforts to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to perfumes and various other chemical-based scented products. Please help the City to accommodate these individuals.

#### 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.