

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 Pre-Hearing Conference Hearing

REMOTE MEETING PUBLIC COMMENT CALL-IN 1(415) 906-4659 / Meeting ID: 329 536 682#

**Wednesday, May 24, 2023
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:	2018-0393
APPLICANT:	CWI 2 SAN FRANCISCO HOTEL LP
PARCEL NO:	0257 012
PARCEL ADDRESS:	600 STOCKTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$232,356,000.00
APPLICANT'S OPINION:	\$116,178,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2019-0490
APPLICANT:	CWI 2 SAN FRANCISCO HOTEL LP
PARCEL NO:	0257 012
PARCEL ADDRESS:	600 STOCKTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$237,003,120.00
APPLICANT'S OPINION:	\$118,501,560.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

5) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0491
APPLICANT:	HPT GEARY PROPERTIES
PARCEL NO:	0316 013
PARCEL ADDRESS:	491-499 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$100,739,857.00
APPLICANT'S OPINION:	\$50,369,929.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0492
APPLICANT:	BPREP ONE POST LLC
PARCEL NO:	0311 015
PARCEL ADDRESS:	1 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$325,645,200.00
APPLICANT'S OPINION:	\$162,822,600.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0309
APPLICANT:	64 PKN OWNER LLC
PARCEL NO:	4110 012
PARCEL ADDRESS:	SITUS TO BE ASSIGNED ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$38,240,000.00
APPLICANT'S OPINION:	\$24,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

8) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0310
APPLICANT:	64 PKN OWNER LLC
PARCEL NO:	4110 012
PARCEL ADDRESS:	SITUS TO BE ASSIGNED ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$38,240,000.00
APPLICANT'S OPINION:	\$24,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

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

9) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0626
APPLICANT:	PINE & POWELL LLC
PARCEL NO:	0255 001
PARCEL ADDRESS:	901 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$103,959,194.00
APPLICANT'S OPINION:	\$18,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0964
APPLICANT:	BPREP ONE POST LLC
PARCEL NO:	0311 015
PARCEL ADDRESS:	1 POST ST
TOPIC:	
CURRENT ASSESSMENT:	\$332,683,100.00
APPLICANT'S OPINION:	\$166,341,552.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0969
APPLICANT:	CWI 2 SAN FRANCISCO HOTEL LP
PARCEL NO:	0257 012
PARCEL ADDRESS:	600 STOCKTON ST
TOPIC:	
CURRENT ASSESSMENT:	\$250,125,800.00
APPLICANT'S OPINION:	\$125,053,904.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR
STATUS:	POST/TP

12) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1053
APPLICANT:	JUUL LABS INC
PARCEL NO:	2020208318
PARCEL ADDRESS:	2415 3RD ST
TOPIC:	Other
CURRENT ASSESSMENT:	\$5,479,890.00
APPLICANT'S OPINION:	\$2,739,945.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

13) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1054
APPLICANT:	JUUL LABS INC
PARCEL NO:	2020208316
PARCEL ADDRESS:	948 ILLINOIS ST #108
TOPIC:	Other
CURRENT ASSESSMENT:	\$9,238,165.00
APPLICANT'S OPINION:	\$4,619,083.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1055
APPLICANT:	JUUL LABS INC
PARCEL NO:	2020207120
PARCEL ADDRESS:	560 20TH ST
TOPIC:	Other
CURRENT ASSESSMENT:	\$70,283,762.00
APPLICANT'S OPINION:	\$35,141,879.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1624
APPLICANT:	H & S ENERGY LLC
PARCEL NO:	5235 011
PARCEL ADDRESS:	3800 3RD ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,931,429.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

16) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1625
APPLICANT:	H & S ENERGY LLC
PARCEL NO:	5235 011
PARCEL ADDRESS:	3800 3RD ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,931,429.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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

17) Hearing, discussion, and possible action involving:

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:	WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0600
APPLICANT:	BCCI CONSTRUCTION COMPANY
PARCEL NO:	20210043490
PARCEL ADDRESS:	1160 BATTERY ST #250
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$4,898,303.00
APPLICANT'S OPINION:	\$781,409.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0606
APPLICANT:	BCCI CONSTRUCTION COMPANY
PARCEL NO:	20210043489
PARCEL ADDRESS:	1160 BATTERY ST #250
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$4,974,152.00
APPLICANT'S OPINION:	\$975,638.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0607
APPLICANT:	BCCI CONSTRUCTION COMPANY
PARCEL NO:	20210043491
PARCEL ADDRESS:	1160 BATTERY ST #250
TOPIC:	Audit Under R&T Code Section 469
CURRENT ASSESSMENT:	\$4,668,676.00
APPLICANT'S OPINION:	\$459,524.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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

21) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1364
APPLICANT:	PELLMAN MICHAEL/SPELLMAN MICHAEL & KEITH M
PARCEL NO:	0503 007
PARCEL ADDRESS:	1520 GREENWICH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,701,113.00
APPLICANT'S OPINION:	\$1,850,556.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1372
APPLICANT:	1330 HOWARD LP
PARCEL NO:	3509 009
PARCEL ADDRESS:	1330-1340 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,209,166.00
APPLICANT'S OPINION:	\$3,104,582.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

23) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0311
APPLICANT:	POWELL PARTNERS, LLC
PARCEL NO:	0117 016
PARCEL ADDRESS:	1636-1656 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,232,148.00
APPLICANT'S OPINION:	\$3,739,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

24) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1223
APPLICANT:	HARRISON FREMONT PARK, LLC
PARCEL NO:	3766 263
PARCEL ADDRESS:	333 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,448,735.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

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

25) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1559
APPLICANT:	SCG 1285 SUTTER STREET LLC
PARCEL NO:	0691 021
PARCEL ADDRESS:	1285 SUTTER ST #A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$106,956,895.00
APPLICANT'S OPINION:	\$80,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1561
APPLICANT:	SCG 1285 SUTTER STREET LLC
PARCEL NO:	0691 023
PARCEL ADDRESS:	1285 SUTTER S #C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,656,985.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1563
APPLICANT:	PDP SAN FRANCISCO MOB LLC
PARCEL NO:	0694 029
PARCEL ADDRESS:	1100 VAN NESS AVE
TOPIC:	
CURRENT ASSESSMENT:	\$241,713,522.00
APPLICANT'S OPINION:	\$102,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1564
APPLICANT:	600 CALIFORNIA OWNER LLC
PARCEL NO:	0241 027
PARCEL ADDRESS:	600 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$332,909,357.00
APPLICANT'S OPINION:	\$166,526,797.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

29) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1566
APPLICANT:	SUTTER ST PROPERTY LLC
PARCEL NO:	0301 017
PARCEL ADDRESS:	1075 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$66,700,741.00
APPLICANT'S OPINION:	\$25,927,789.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1567
APPLICANT:	SUTTER ST PROPERTY LLC
PARCEL NO:	0301 017
PARCEL ADDRESS:	1075 SUTTER ST
TOPIC:	
CURRENT ASSESSMENT:	\$66,133,063.00
APPLICANT'S OPINION:	\$28,788,991.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

31) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1568
APPLICANT:	146 GEARY LLC
PARCEL NO:	0309 007
PARCEL ADDRESS:	146 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$46,255,522.00
APPLICANT'S OPINION:	\$25,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

32) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1569
APPLICANT:	2675 GEARY BLVD LP
PARCEL NO:	1094 001
PARCEL ADDRESS:	2675 GEARY BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$164,072,078.00
APPLICANT'S OPINION:	\$60,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

33) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1571
APPLICANT:	555 9TH STREET LP
PARCEL NO:	3781 003
PARCEL ADDRESS:	555 9TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$152,885,305.00
APPLICANT'S OPINION:	\$76,442,653.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

34) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1624
APPLICANT:	H INVESTMENT HOLDINGS LLC
PARCEL NO:	2695 011
PARCEL ADDRESS:	566-570 CASTRO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,585,897.00
APPLICANT'S OPINION:	\$1,680,832.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

35) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1625
APPLICANT:	HOTEL BIJOU LLC
PARCEL NO:	0331 006
PARCEL ADDRESS:	111 MASON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,197,755.00
APPLICANT'S OPINION:	\$8,011,272.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

36) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1626
APPLICANT:	SUTRO PROPERTY MANAGEMENT
PARCEL NO:	3727 113
PARCEL ADDRESS:	135-139 8TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,899,280.00
APPLICANT'S OPINION:	\$2,534,722.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

37) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1633
APPLICANT:	FLORA OLTRANTI REVOC TR
PARCEL NO:	0520 015
PARCEL ADDRESS:	1794-1796 FILBERT ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$686,309.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

38) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1647
APPLICANT:	GRIGSBY, ROBERT
PARCEL NO:	20220036846
PARCEL ADDRESS:	South Beach Harbor
TOPIC:	Other
CURRENT ASSESSMENT:	\$58,000.00
APPLICANT'S OPINION:	\$5,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1698
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8933 001
PARCEL ADDRESS:	150 AVENUE D
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$19,330,000.00
APPLICANT'S OPINION:	\$160,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

40) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1699
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 002
PARCEL ADDRESS:	260 CALIFORNIA AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$20,990,000.00
APPLICANT'S OPINION:	\$370,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

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

41) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1700
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 001
PARCEL ADDRESS:	250 CALIFORNIA AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$14,730,000.00
APPLICANT'S OPINION:	\$260,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

42) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1701
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8932 001
PARCEL ADDRESS:	399 CALIFORNIA AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,090,000.00
APPLICANT'S OPINION:	\$110,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

43) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1702
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8931 002
PARCEL ADDRESS:	320 CALIFORNIA AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,860,000.00
APPLICANT'S OPINION:	\$170,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

44) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1703
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8932 001
PARCEL ADDRESS:	399 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$3,090,000.00
APPLICANT'S OPINION:	\$110,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

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

45) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1704
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8932 001
PARCEL ADDRESS:	399 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$3,122,012.00
APPLICANT'S OPINION:	\$110,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

46) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1706
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 002
PARCEL ADDRESS:	260 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$21,207,456.00
APPLICANT'S OPINION:	\$370,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

47) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1707
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8931 002
PARCEL ADDRESS:	320 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$1,860,000.00
APPLICANT'S OPINION:	\$170,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

48) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1708
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8931 002
PARCEL ADDRESS:	320 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$1,879,269.00
APPLICANT'S OPINION:	\$170,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

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

49) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1709
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 001
PARCEL ADDRESS:	250 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$14,730,000.00
APPLICANT'S OPINION:	\$260,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

50) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1710
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 001
PARCEL ADDRESS:	250 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$14,882,602.00
APPLICANT'S OPINION:	\$260,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

51) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1711
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8933 001
PARCEL ADDRESS:	150 AVENUE D
TOPIC:	
CURRENT ASSESSMENT:	\$19,330,000.00
APPLICANT'S OPINION:	\$160,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

52) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1712
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8933 001
PARCEL ADDRESS:	150 AVENUE D
TOPIC:	
CURRENT ASSESSMENT:	\$19,530,258.00
APPLICANT'S OPINION:	\$160,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

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

53) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1722
APPLICANT:	25 MASON STREET LLC
PARCEL NO:	0340 004
PARCEL ADDRESS:	2-16 TURK ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$43,880,000.00
APPLICANT'S OPINION:	\$24,800,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

54) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1727
APPLICANT:	OTIS PROPERTY OWNER LLC
PARCEL NO:	3505 084
PARCEL ADDRESS:	30 OTIS ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$265,200,000.00
APPLICANT'S OPINION:	\$40,438,941.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

55) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1728
APPLICANT:	OTIS PROPERTY OWNER LLC
PARCEL NO:	3505 085
PARCEL ADDRESS:	32 OTIS ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$2,400,000.00
APPLICANT'S OPINION:	\$283,360.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

56) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1739
APPLICANT:	HOWE FAMILY TRUST
PARCEL NO:	2875 024
PARCEL ADDRESS:	452 ULLOA ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,754,375.00
APPLICANT'S OPINION:	\$2,180,375.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

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

57) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1762
APPLICANT:	KUNG, RICHARD
PARCEL NO:	3763 009
PARCEL ADDRESS:	420 BRYANT ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$4,789,765.00
APPLICANT'S OPINION:	\$2,580,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

58) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1763
APPLICANT:	KUNG, RICHARD
PARCEL NO:	3763 009
PARCEL ADDRESS:	420 BRYANT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,794,959.00
APPLICANT'S OPINION:	\$2,580,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WD/PHC

59) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1786
APPLICANT:	MICHAEL ALDO DELUCCHI EXEMPT TRUST
PARCEL NO:	0492 026
PARCEL ADDRESS:	1901 CHESTNUT ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,218,895.00
APPLICANT'S OPINION:	\$2,690,965.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

60) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1787
APPLICANT:	FRANZOIA REVOCABLE TRUST
PARCEL NO:	1112 024
PARCEL ADDRESS:	90 NIDO AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,240,785.00
APPLICANT'S OPINION:	\$1,149,390.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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

61) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1788
APPLICANT:	AURORA LIGHTS, LP
PARCEL NO:	3553 014
PARCEL ADDRESS:	2940-2944 16TH ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$7,650,000.00
APPLICANT'S OPINION:	\$4,950,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

62) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1801
APPLICANT:	750 24TH STREET LLC
PARCEL NO:	4231 004
PARCEL ADDRESS:	750 24TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$3,175,000.00
APPLICANT'S OPINION:	\$2,065,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

63) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7033
APPLICANT:	HURWITZ, STEVEN
PARCEL NO:	3558 035A
PARCEL ADDRESS:	209 SANCHEZ ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,811,896.00
APPLICANT'S OPINION:	\$2,249,516.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

64) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7035
APPLICANT:	EALING LLC
PARCEL NO:	6521 032
PARCEL ADDRESS:	2847 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,106,716.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

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

65) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7046
APPLICANT:	SCHOMER, TODD
PARCEL NO:	20220036572
PARCEL ADDRESS:	SAN FRANCISCO
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$289,116.00
APPLICANT'S OPINION:	\$130,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

66) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7066
APPLICANT:	657-667 MISSION PROPERTY OWNER
PARCEL NO:	3722 368
PARCEL ADDRESS:	655-671 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$110,054,179.00
APPLICANT'S OPINION:	\$54,930,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

67) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7073
APPLICANT:	936 SCOTT STREET OWNER LP
PARCEL NO:	0776 015
PARCEL ADDRESS:	936 SCOTT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,950,353.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

68) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7074
APPLICANT:	957 HAYES STREET OWNER LP
PARCEL NO:	0822 031
PARCEL ADDRESS:	957 HAYES ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,743,809.00
APPLICANT'S OPINION:	\$3,900,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

69) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7075
APPLICANT:	140 20TH AVENUE OWNER LP
PARCEL NO:	1379 030
PARCEL ADDRESS:	140 20TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,433,250.00
APPLICANT'S OPINION:	\$4,700,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

70) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7079
APPLICANT:	PONTE GADEA CALIFORNIA LLC
PARCEL NO:	0295 018
PARCEL ADDRESS:	300 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$123,668,064.00
APPLICANT'S OPINION:	\$61,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

71) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7080
APPLICANT:	PONTE GADEA CALIFORNIA LLC
PARCEL NO:	0295 006
PARCEL ADDRESS:	350-360 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$147,642,229.00
APPLICANT'S OPINION:	\$73,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

72) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7081
APPLICANT:	PONTE GADEA CALIFORNIA LLC
PARCEL NO:	0296 006
PARCEL ADDRESS:	400 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$130,039,186.00
APPLICANT'S OPINION:	\$65,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

73) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7082
APPLICANT:	PONTE GADEA CALIFORNIA LLC
PARCEL NO:	0327 026
PARCEL ADDRESS:	150 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$77,644,751.00
APPLICANT'S OPINION:	\$38,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

74) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7114
APPLICANT:	SIDRA MONTGOMERY LLC
PARCEL NO:	0289 009
PARCEL ADDRESS:	180 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$206,928,785.00
APPLICANT'S OPINION:	\$103,300,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

75) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7115
APPLICANT:	WW COOPER WORKS LLC
PARCEL NO:	3747 015
PARCEL ADDRESS:	353-355 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,275,103.00
APPLICANT'S OPINION:	\$4,630,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

76) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7193
APPLICANT:	AIRBNB INC
PARCEL NO:	20220004896
PARCEL ADDRESS:	650 TOWNSEND ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$41,540,407.00
APPLICANT'S OPINION:	\$1.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

77) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7194
APPLICANT:	AIRBNB INC.
PARCEL NO:	20220005057
PARCEL ADDRESS:	888 BRANNAN ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$61,857,009.00
APPLICANT'S OPINION:	\$30,900,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

78) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7195
APPLICANT:	AIRBNB INC.
PARCEL NO:	20220004870
PARCEL ADDRESS:	999 BRANNAN ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$19,880,455.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

79) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7282
APPLICANT:	MACYS CA INC
PARCEL NO:	0314 015
PARCEL ADDRESS:	239 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$35,269,564.00
APPLICANT'S OPINION:	\$17,600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

80) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7283
APPLICANT:	MACYS CA INC
PARCEL NO:	0314 018
PARCEL ADDRESS:	251-259 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$354,318,015.00
APPLICANT'S OPINION:	\$177,200,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

81) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7284
APPLICANT:	MACYS CA INC
PARCEL NO:	0314 019
PARCEL ADDRESS:	281 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$19,585,408.00
APPLICANT'S OPINION:	\$9,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

82) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7296
APPLICANT:	JACKSON KEARNY PROPERTY OWNER
PARCEL NO:	0176 011
PARCEL ADDRESS:	900 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$27,722,256.00
APPLICANT'S OPINION:	\$13,850,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

83) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7297
APPLICANT:	GREEN FRONT LLC
PARCEL NO:	0136 001
PARCEL ADDRESS:	55 GREEN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$31,093,860.00
APPLICANT'S OPINION:	\$15,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

84) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7298
APPLICANT:	PACIFIC STABLES PROPERTY OWNER
PARCEL NO:	0164 010
PARCEL ADDRESS:	450-460 PACIFIC AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,173,000.00
APPLICANT'S OPINION:	\$11,600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

85) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7299
APPLICANT:	BTC FGP 650 SACRAMENTO LLC
PARCEL NO:	0227 013
PARCEL ADDRESS:	648-656 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,575,500.00
APPLICANT'S OPINION:	\$1,285,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

86) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7316
APPLICANT:	SPEIDELLI LIVING TRUST
PARCEL NO:	0452T018J
PARCEL ADDRESS:	900 NORTH POINT ST #515 B12J
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$249,150.00
APPLICANT'S OPINION:	\$125,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

87) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7322
APPLICANT:	TSACHRES, MIKE
PARCEL NO:	2987 016
PARCEL ADDRESS:	301 CLAREMONT BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,184,272.00
APPLICANT'S OPINION:	\$1,454,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

88) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7358
APPLICANT:	WILMS, HANS
PARCEL NO:	6574 023
PARCEL ADDRESS:	3160 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,414,948.00
APPLICANT'S OPINION:	\$3,650,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

89) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7359
APPLICANT:	MCREF RINCON HILL LLC
PARCEL NO:	3749 058
PARCEL ADDRESS:	390 1ST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$116,037,872.00
APPLICANT'S OPINION:	\$58,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

90) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7360
APPLICANT:	ONE OAK OWNER LLC
PARCEL NO:	0836 001
PARCEL ADDRESS:	1500 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,273,006.00
APPLICANT'S OPINION:	\$1,960,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

91) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7361
APPLICANT:	ONE OAK OWNER LLC
PARCEL NO:	0836 002
PARCEL ADDRESS:	1510V MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,383,206.00
APPLICANT'S OPINION:	\$2,030,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

92) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7362
APPLICANT:	ONE OAK OWNER LLC
PARCEL NO:	0836 003
PARCEL ADDRESS:	1520V MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,225,356.00
APPLICANT'S OPINION:	\$2,540,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

93) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7363
APPLICANT:	ONE OAK OWNER LLC
PARCEL NO:	0836 004
PARCEL ADDRESS:	11 OAK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,276,743.00
APPLICANT'S OPINION:	\$7,370,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

94) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7364
APPLICANT:	ONE OAK OWNER LLC
PARCEL NO:	0836 005
PARCEL ADDRESS:	1540 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$22,811,085.00
APPLICANT'S OPINION:	\$13,690,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

95) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7370
APPLICANT:	185 POST STREET LP
PARCEL NO:	0310 018
PARCEL ADDRESS:	185 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$25,999,147.00
APPLICANT'S OPINION:	\$20,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

96) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7379
APPLICANT:	JCC INVESTMENTS LLC
PARCEL NO:	3562 017
PARCEL ADDRESS:	325-327 CASTRO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,522,827.00
APPLICANT'S OPINION:	\$1,640,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

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

97) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7392
APPLICANT:	HEATH FAMILY PARTNERS II LP
PARCEL NO:	0622 020
PARCEL ADDRESS:	1776 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,493,975.00
APPLICANT'S OPINION:	\$4,200,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

98) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7393
APPLICANT:	SACRAMENTO EVERS FAMILY PARTNERSHIP
PARCEL NO:	1009 011
PARCEL ADDRESS:	3442-3448 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,122,464.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

99) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7398
APPLICANT:	CPUS 123 TOWNSEND LP
PARCEL NO:	3794 010
PARCEL ADDRESS:	123-131 TOWNSEND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$137,272,256.00
APPLICANT'S OPINION:	\$33,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

100) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7409
APPLICANT:	240 SAINT JOSEPH A2 LP
PARCEL NO:	1102 015
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,309,893.00
APPLICANT'S OPINION:	\$3,650,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

100) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7410
APPLICANT:	250 FELL A2 LP
PARCEL NO:	0816 006
PARCEL ADDRESS:	250 FELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,953,219.00
APPLICANT'S OPINION:	\$9,450,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

101) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7411
APPLICANT:	390 LIBERTY A2 LP
PARCEL NO:	3605 051A
PARCEL ADDRESS:	390 LIBERTY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,027,701.00
APPLICANT'S OPINION:	\$4,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

102) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7412
APPLICANT:	430 SCOTT A2 LP
PARCEL NO:	0825 015
PARCEL ADDRESS:	430 SCOTT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,054,582.00
APPLICANT'S OPINION:	\$2,500,000.00
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 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 <http://www.sfgov.org/sunshine/>.

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

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 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.