

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



## ASSESSMENT APPEALS BOARD

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

### **Agenda\* / Notice of Assessment Appeals Board Assessment Appeals Board 1 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 308 755 178#**

**Wednesday, July 31, 2024  
01:30 PM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Announcements
- 2) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 3) Hearing, discussion, and possible action involving:

|                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2023-1551             |
| APPLICANT:           | BULLETIN BUILDING LLC |
| PARCEL NO:           | 3705 007              |
| PARCEL ADDRESS:      | 814 MISSION ST        |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$63,103,380.00       |
| APPLICANT'S OPINION: | \$12,620,000.00       |
| TAXABLE YEAR:        | 2023                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | REGULAR               |

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

|                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2023-1552         |
| APPLICANT:           | EMPORIUM MALL LLC |
| PARCEL NO:           | 3705 052          |
| PARCEL ADDRESS:      | 845 MARKET ST     |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$118,345,760.00  |
| APPLICANT'S OPINION: | \$23,670,000.00   |
| TAXABLE YEAR:        | 2023              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
| STATUS:              | POST/ASR          |

### 5) Hearing, discussion, and possible action involving:

|                      |                                   |
|----------------------|-----------------------------------|
| APPLICATION:         | 2023-1553                         |
| APPLICANT:           | WESTFIELD 816-818 MISSION ST, LLC |
| PARCEL NO:           | 3705 008                          |
| PARCEL ADDRESS:      | 816-818 MISSION ST                |
| TOPIC:               | Decline in Value                  |
| CURRENT ASSESSMENT:  | \$22,966,560.00                   |
| APPLICANT'S OPINION: | \$0.00                            |
| TAXABLE YEAR:        | 2023                              |
| APPEAL TYPE:         | Real Property                     |
| ROLL TYPE:           | REGULAR                           |

### 6) Hearing, discussion, and possible action involving:

|                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2023-1554         |
| APPLICANT:           | EMPORIUM MALL LLC |
| PARCEL NO:           | 3705 050          |
| PARCEL ADDRESS:      | 845 MARKET ST     |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$84,477,490.00   |
| APPLICANT'S OPINION: | \$16,900,000.00   |
| TAXABLE YEAR:        | 2023              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
| STATUS:              | POST/ASR          |

### 7) Hearing, discussion, and possible action involving:

|                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2023-1555         |
| APPLICANT:           | EMPORIUM MALL LLC |
| PARCEL NO:           | 3705 055          |
| PARCEL ADDRESS:      | 845 MARKET ST     |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$24,430,069.00   |
| APPLICANT'S OPINION: | \$4,886,000.00    |
| TAXABLE YEAR:        | 2023              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
| STATUS:              | POST/ASR          |

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### 8) Hearing, discussion, and possible action involving:

|                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2023-1556         |
| APPLICANT:           | EMPORIUM MALL LLC |
| PARCEL NO:           | 3705 056          |
| PARCEL ADDRESS:      | 845 MARKET ST     |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$509,735,500.00  |
| APPLICANT'S OPINION: | \$101,950,000.00  |
| TAXABLE YEAR:        | 2023              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
| STATUS:              | POST/ASR          |

### 9) Hearing, discussion, and possible action involving:

|                      |                     |
|----------------------|---------------------|
| APPLICATION:         | 2023-1557           |
| APPLICANT:           | WESTFIELD CORP INC. |
| PARCEL NO:           | 802097              |
| PARCEL ADDRESS:      | 0                   |
| TOPIC:               | Decline in Value    |
| CURRENT ASSESSMENT:  | \$332,107,507.00    |
| APPLICANT'S OPINION: | \$66,420,000.00     |
| TAXABLE YEAR:        | 2023                |
| APPEAL TYPE:         | Possessory Interest |
| ROLL TYPE:           | REGULAR             |
| STATUS:              | POST/ASR            |

### 10) Hearing, discussion, and possible action involving:

|                      |                    |
|----------------------|--------------------|
| APPLICATION:         | 2023-7025          |
| APPLICANT:           | 1035 SUTTER I3 LLC |
| PARCEL NO:           | 0301 020           |
| PARCEL ADDRESS:      | 1035 SUTTER ST     |
| TOPIC:               | Decline in Value   |
| CURRENT ASSESSMENT:  | \$19,532,914.00    |
| APPLICANT'S OPINION: | \$9,700,000.00     |
| TAXABLE YEAR:        | 2023               |
| APPEAL TYPE:         | Real Property      |
| ROLL TYPE:           | REGULAR            |
| STATUS:              | WITHDRAWN          |

### 11) Hearing, discussion, and possible action involving:

|                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2023-7026        |
| APPLICANT:           | 455 HYDE 13 LP   |
| PARCEL NO:           | 0321 003         |
| PARCEL ADDRESS:      | 455 HYDE ST      |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$20,403,031.00  |
| APPLICANT'S OPINION: | \$10,200,000.00  |
| TAXABLE YEAR:        | 2023             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | POST/ASR         |

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### 12) Hearing, discussion, and possible action involving:

|                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2023-7029         |
| APPLICANT:           | 634 POWELL 15 LLC |
| PARCEL NO:           | 0272 012          |
| PARCEL ADDRESS:      | 634 POWELL ST     |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$15,384,884.00   |
| APPLICANT'S OPINION: | \$7,700,000.00    |
| TAXABLE YEAR:        | 2023              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
| STATUS:              | WITHDRAWN         |

### 13) Hearing, discussion, and possible action involving:

|                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2023-7030         |
| APPLICANT:           | 655 POWELL 15 LLC |
| PARCEL NO:           | 0273 001          |
| PARCEL ADDRESS:      | 655 POWELL ST     |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$28,599,675.00   |
| APPLICANT'S OPINION: | \$14,300,000.00   |
| TAXABLE YEAR:        | 2023              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |
| STATUS:              | WITHDRAWN         |

### 14) Hearing, discussion, and possible action involving:

|                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2023-7031        |
| APPLICANT:           | 686 POST 15 LLC  |
| PARCEL NO:           | 0298 013         |
| PARCEL ADDRESS:      | 686 POST ST      |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$8,912,918.00   |
| APPLICANT'S OPINION: | \$4,500,000.00   |
| TAXABLE YEAR:        | 2023             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | WITHDRAWN        |

## **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](mailto: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/>.

## **Ethics Requirements**

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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](http://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](http://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](mailto: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](mailto: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.