

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: 473 583 208#

Tuesday, October 26, 2021 <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) 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:	2020-0784
APPLICANT:	SHR ST FRANCIS LLC
PARCEL NO:	0307 001
PARCEL ADDRESS:	301-345 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$765,686,754.00
APPLICANT'S OPINION:	\$183,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

APPLICATION:	2020-0785
APPLICANT:	SHR ST. FRANCIS LLC c/o STRATEGIC HOTELS AND RESORTS
PARCEL NO:	0307 013
PARCEL ADDRESS:	455 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$249,200,726.00
APPLICANT'S OPINION:	\$60,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
BOLL TYPE:	DECLIL AD
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



ASSESSMENT APPEALS BOARD

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5) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO:	2020-0786 CARMIKE CINEMAS, INC. 2020205307
PARCEL ADDRESS:	1881 POST ST
TOPIC: CURRENT ASSESSMENT:	\$2,945,763.00
APPLICANT'S OPINION:	\$2,150,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0787
APPLICANT:	AMERICAN MULTI - CINEMA, INC.
PARCEL NO:	2020201479
PARCEL ADDRESS:	101 4TH ST
TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR:	\$5,837,028.00 \$3,800,000.00 2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0789
APPLICANT:	KR FLOWER MART LLC
PARCEL NO:	3778 047
PARCEL ADDRESS:	610-620 BRANNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$70,087,482.00
APPLICANT'S OPINION:	\$60,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD-PHC

APPLICATION:	2020-0790
APPLICANT:	KR FLOWER MART LLC
PARCEL NO:	3778 048
PARCEL ADDRESS:	V BRANNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,671,954.00
APPLICANT'S OPINION:	\$16,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD-PHC



ASSESSMENT APPEALS BOARD

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0821
APPLICANT:	WINTERROTH, BENJAMIN
PARCEL NO:	4266 010
PARCEL ADDRESS:	1266-1268 HAMPSHIRE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,368,036.00
APPLICANT'S OPINION:	\$2,699,499.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0831
APPLICANT:	FORD, AARON
PARCEL NO:	4152 038
PARCEL ADDRESS:	2693-2697 22ND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,475,453.00
APPLICANT'S OPINION:	\$2,733,333.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0849
APPLICANT:	LANDMARK FIREHILL HOLDINGS LLC
PARCEL NO:	3713 006
PARCEL ADDRESS:	1 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$219,065,721.00
APPLICANT'S OPINION:	\$109,533,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

2020-0850 AAT ONE BEACH LLC 0018 001 1 BEACH ST Decline in Value \$47,352,492.00 \$26,373,200.00 2020 Real Property REGUL AR
REGULAR WD-PHC



ASSESSMENT APPEALS BOARD

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13) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0851
APPLICANT:	1130 HOWARD SF OWNER, LLC
PARCEL NO:	3727 014
PARCEL ADDRESS:	1126-1130 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,432,766.00
APPLICANT'S OPINION:	\$9,217,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0852
APPLICANT:	26 THIRD STREET SF OWNER LLC
PARCEL NO:	3706 278
PARCEL ADDRESS:	26 SITUS TO BE ASSIGNED ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$21,331,373.00
APPLICANT'S OPINION:	\$10,666,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0853
APPLICANT:	330 TOWNSEND SF OWNER LLC
PARCEL NO:	3786 014
PARCEL ADDRESS:	330-332 TOWNSEND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$34,624,034.00
APPLICANT'S OPINION:	\$17,312,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
	2020 Real Property REGULAR POST/TP

APPLICATION:	2020-0854
APPLICANT:	340 TOWNSEND SF OWNER LLC
PARCEL NO:	3786 014B
PARCEL ADDRESS:	340 TOWNSEND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$40,856,508.00
APPLICANT'S OPINION:	\$20,428,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN



ASSESSMENT APPEALS BOARD

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17) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0855
APPLICANT:	400 PAUL AVENUE SF OWNER LLC
PARCEL NO:	5431A051
PARCEL ADDRESS:	0
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$67,463,760.00
APPLICANT'S OPINION:	\$33,731,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0856
APPLICANT:	55 HAWTHORNE SF OWNER LLC
PARCEL NO:	3735 046
PARCEL ADDRESS:	55 HAWTHORNE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$130,528,580.00
APPLICANT'S OPINION:	\$65,264,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0857
APPLICANT:	703 MARKET STREET SF OWNER LLC
PARCEL NO:	3706 001
PARCEL ADDRESS:	26 3RD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$55,832,081.00
APPLICANT'S OPINION:	\$27,916,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

APPLICATION:	2020-0858
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0785 061
PARCEL ADDRESS:	620 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,852,868.00
APPLICANT'S OPINION:	\$927,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



ASSESSMENT APPEALS BOARD

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21) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-0859 SRT SF RETAIL I LLC 0785 062 390 FULTON ST Decline in Value \$2,922,565.00 \$1,462,000.00 2020 Real Property REGULAR
ROLL TYPE: STATUS:	1 0

22) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0860
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0793 104
PARCEL ADDRESS:	400 GROVE ST, #C1
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,128,227.00
APPLICANT'S OPINION:	\$1,564,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

23) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0862
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0808 147
PARCEL ADDRESS:	450-450 HAYES ST, #C2
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,176,228.00
APPLICANT'S OPINION:	\$3,088,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



ASSESSMENT APPEALS BOARD

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25) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-0863 SRT SF RETAIL I LLC 0855 053 8 OCTAVIA BLVD, #102 Decline in Value \$1,572,496.00 \$786,000.00 2020 Real Property REGULAR
STATUS:	REGULAR POST/TP

26) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-0864 SRT SF RETAIL I LLC 0855 054 8 OCTAVIA BLVD Decline in Value \$594,949.00 \$297,000.00 2020 Real Property REGULAR
STATUS:	POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0865
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0855 055
PARCEL ADDRESS:	8 OCTAVIA BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$798,407.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

APPLICATION:	2020-0866
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	1175 166
PARCEL ADDRESS:	1720 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,204,095.00
APPLICANT'S OPINION:	\$602,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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29) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0867
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	1175 167
PARCEL ADDRESS:	1730 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,223,584.00
APPLICANT'S OPINION:	\$612,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
ROLL TYPE:	REGULAR
STATUS:	POST/TP

30) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0868
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	1175 169
PARCEL ADDRESS:	1770 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$769,785.00
APPLICANT'S OPINION:	\$385,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

31) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-0870 SRT SF RETAIL I LLC 1175 171 1790 FULTON ST Decline in Value \$890,892.00 \$445,000.00 2020 Real Property REGULAR
STATUS:	REGULAR POST/TP



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33) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0876
APPLICANT:	VARSI, LLC
PARCEL NO:	0574 027
PARCEL ADDRESS:	1565 BROADWAY
TOPIC:	
CURRENT ASSESSMENT:	\$2,402,082.00
APPLICANT'S OPINION:	\$1,681,457.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) 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:	POST/TP

35) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0881
APPLICANT:	CHARLES SCHWAB & CO. INC.
PARCEL NO:	2020201689
PARCEL ADDRESS:	215 FREMONT ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$7,635,785.00
APPLICANT'S OPINION:	\$2,290,734.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (San Francisco Administrative Code, Chapter 67) or to report a violation of the ordinance, contact by mail Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.5163, or by e-mail at sotf@sfgov.org.

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <u>http://www.sfgov.org/sunshine/</u>

Ethics Requirements

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 25 Van Ness Avenue, Suite 220, San Francisco, CA 94102; telephone (415) 252-3100; fax (415) 252-3112; Web Site www.sfgov.org/ethics.

Under Campaign and Governmental Conduct Code, Section 1.127, no person or entity with a financial interest in a land use matter pending before the Board of Appeals, Board of Supervisors, Building Inspection Commission, Commission on Community Investment and Infrastructure, Historic Preservation Commission, Planning Commission, Port Commission, or the Treasure Island Development Authority Board of Directors, may make a campaign contribution to a member of the Board of Supervisors, the Mayor, the City Attorney, or a candidate for any of those offices, from the date the land use matter commenced until 12 months after the board or commission has made a final decision, or any appeal to another City agency from that decision has been resolved. For more information about this restriction, visit sfethics.org.

Disability Access

To request sign language interpreters, readers, large print agendas or other accommodations, please contact (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

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.



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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.