

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

**Agenda* / Notice of Assessment Appeals Board
Assessment Appeals Pre-Hearing Conference Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 187 769 032#**

**Tuesday, January 07, 2025
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:	2022-0511
APPLICANT:	ANOTHER PLANET ENTERTAINMENT LLC
PARCEL NO:	22702689
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$20,444,094.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1827
APPLICANT: GREEN COUCH STAGING & DESIGN
PARCEL NO: 20220050213
PARCEL ADDRESS: 636 POTRERO AVE
TOPIC:
CURRENT ASSESSMENT: \$1,637,339.00
APPLICANT'S OPINION: \$666,352.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1828
APPLICANT: GREEN COUCH STAGING & DESIGN
PARCEL NO: 20220050214
PARCEL ADDRESS: 636 POTRERO AVE
TOPIC:
CURRENT ASSESSMENT: \$2,393,882.00
APPLICANT'S OPINION: \$977,087.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1829
APPLICANT: GREEN COUCH STAGING & DESIGN
PARCEL NO: 20220050215
PARCEL ADDRESS: 636 POTRERO AVE
TOPIC:
CURRENT ASSESSMENT: \$2,513,384.00
APPLICANT'S OPINION: \$1,008,992.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1830
APPLICANT: GREEN COUCH STAGING & DESIGN
PARCEL NO: 20220050218
PARCEL ADDRESS: 636 POTRERO AVE
TOPIC:
CURRENT ASSESSMENT: \$2,719,732.00
APPLICANT'S OPINION: \$1,037,997.00
TAXABLE YEAR: 2022
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1841
APPLICANT: ANOTHER PLANET ENTERTAINMENT LLC
PARCEL NO: 813944
PARCEL ADDRESS:
TOPIC:
CURRENT ASSESSMENT: \$23,947,042.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: 2ND SUPPLEMENTAL
STATUS: WD/PHC

9) Hearing, discussion, and possible action involving:

APPLICATION: 2023-10275
APPLICANT: Pine & Powell Partners LLC
PARCEL NO: 0255 001
PARCEL ADDRESS: 901 CALIFORNIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$109,009,994.00
APPLICANT'S OPINION: \$80,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2023-10340
APPLICANT: TAN, CHEE YONG
PARCEL NO: 0115 024
PARCEL ADDRESS: 453-463 UNION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,172,418.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2023-10473
APPLICANT: GOLDEN PROPERTIES LLC
PARCEL NO: 4152 022B
PARCEL ADDRESS: 1097 YORK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,640,466.00
APPLICANT'S OPINION: \$1,210,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2023-10485
APPLICANT: GOLDEN PROPERTIES LLC
PARCEL NO: 1433 003
PARCEL ADDRESS: 421 ARGUELLO BLVD
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,298,111.00
APPLICANT'S OPINION: \$4,800,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1908
APPLICANT: 2141 LAKE STREET LLC
PARCEL NO: 3732 045
PARCEL ADDRESS: 944 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,216,338.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1947
APPLICANT: GIOSSO, JOHN
PARCEL NO: 6163 041
PARCEL ADDRESS: 82V DELTA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$394,048.00
APPLICANT'S OPINION: \$100,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1949
APPLICANT: EMERALD POLK LLC
PARCEL NO: 0811 031
PARCEL ADDRESS: 101-101 POLK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$95,983,190.00
APPLICANT'S OPINION: \$45,160,430.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1951
APPLICANT: VAN NESS HAYES ASSOCIATES, LLC
PARCEL NO: 0814A001
PARCEL ADDRESS: 150 VAN NESS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$237,092,390.00
APPLICANT'S OPINION: \$130,441,930.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1952
APPLICANT: 100 VAN NESS ASSOCIATES, LLC
PARCEL NO: 0814 020
PARCEL ADDRESS: 100 VAN NESS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$232,509,888.00
APPLICANT'S OPINION: \$1,025,182,178.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1953
APPLICANT: RIDGEGATE APARTMENTS INC
PARCEL NO: 3721 013
PARCEL ADDRESS: 524 HOWARD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$83,631,740.00
APPLICANT'S OPINION: \$30,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1967
APPLICANT: SST INVESTMENTS LLC
PARCEL NO: 6956 004
PARCEL ADDRESS: 4742-4746 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,769,131.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1968
APPLICANT: SST INVESTMENTS LLC
PARCEL NO: 6956 005
PARCEL ADDRESS: 4742-4746 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,377,435.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1969
APPLICANT: 22 FRANKLIN LLC
PARCEL NO: 0836 031
PARCEL ADDRESS: 22-24 FRANKLIN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$21,727,598.00
APPLICANT'S OPINION: \$12,600,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1970
APPLICANT: 345 6TH LLC
PARCEL NO: 3753 081
PARCEL ADDRESS: 345 6TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$24,302,100.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1971
APPLICANT: 363 6TH LLC
PARCEL NO: 3753 079
PARCEL ADDRESS: 363 6TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$48,511,950.00
APPLICANT'S OPINION: \$30,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1972
APPLICANT: 750 HARRISON LLC
PARCEL NO: 3751 029
PARCEL ADDRESS: 750 HARRISON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$32,147,946.00
APPLICANT'S OPINION: \$24,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1973
APPLICANT: 1335 FOLSOM LLC
PARCEL NO: 3519 105
PARCEL ADDRESS: 1335-1339 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$25,322,180.00
APPLICANT'S OPINION: \$17,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1974
APPLICANT: SYTS INVESTMENTS LLC
PARCEL NO: 3614 001
PARCEL ADDRESS: 2500-2510 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,520,384.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2211
APPLICANT: FUN TO STAY LP, LESSEE
PARCEL NO: 802107
PARCEL ADDRESS: 0
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$14,425,055.00
APPLICANT'S OPINION: \$12,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2593
APPLICANT: LIM, DOUGLAS
PARCEL NO: 1438 024
PARCEL ADDRESS: 368 7TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,783,742.00
APPLICANT'S OPINION: \$1,391,872.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9743
APPLICANT: Hoyas Owner LLC
PARCEL NO: 3705 039
PARCEL ADDRESS: 360 JESSIE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$38,648,544.00
APPLICANT'S OPINION: \$15,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0002
APPLICANT: PATRICIA CARDENAS 2005 TRUST
PARCEL NO: 0310 006
PARCEL ADDRESS: 2 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,000,000.00
APPLICANT'S OPINION: \$2,900,000.00
TAXABLE YEAR: 2024
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2024-0287
APPLICANT: KAI LI BEAUTY NAIL SALON
PARCEL NO: 20240027921
PARCEL ADDRESS: 2545 NORIEGA ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$100,000.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2024
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION:	2024-7068
APPLICANT:	JH Capital LLC
PARCEL NO:	3576 047
PARCEL ADDRESS:	16-20 LEXINGTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,736,474.00
APPLICANT'S OPINION:	\$1,429,163.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION:	2024-7072
APPLICANT:	JH Capital LLC
PARCEL NO:	1201 028
PARCEL ADDRESS:	1387-1393 GROVE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,304,941.00
APPLICANT'S OPINION:	\$1,900,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2024-7073
APPLICANT:	DU, LUI
PARCEL NO:	3596 080
PARCEL ADDRESS:	272-274 LEXINGTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,216,231.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2024
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/>.

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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

LANGUAGE INTERPRETERS: Language services are available in Spanish, Chinese and Filipino for requests made at least two (2) business days in advance of the meeting, to help ensure availability. For more information or to request services, contact (415) 554-5184.

傳譯服務: 所有常規及特別市參事會會議和常務委員會會議將提供西班牙文, 中文以及菲律賓文的傳譯服務, 但必須在會議前最少兩 (2) 個工作日作出請求, 以確保能獲取到傳譯服務. 將因應請求提供交替傳譯服務, 以便公眾向有關政府機構 發表意見. 如需更多資訊或請求有關服務, 請發電郵至 bos@sfgov.org 或致電 (415) 554-5184 聯絡我們。

Intérpretes de idiomas: Para asegurar la disponibilidad de los servicios de interpretación en chino, filipino y español, presente su petición por lo menos con dos (2) días hábiles de antelación previo a la reunión. Para más información o para solicitar los servicios, envíe su mensaje a bos@sfgov.org o llame al (415) 554-5184.

TAGA SALIN-WIKA: Ipaabot sa amin ang mga kahilingan sa pag salin-wika sa Kastila, Tsino at Pilipino ng hindi bababa sa dalawang araw bago ang pulong. Makakatulong ito upang tiyakin na ang mga serbisyo ay nakalaan at nakahanda. Para sa dagdag kaalaman o para humiling ng serbisyo, maki pagugnayan po sa bos@sfgov.org o tumawag sa (415) 554-5184.

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