

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: 400 907 951#**

**Thursday, January 11, 2024  
09:30 AM (ALL DAY)**

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:	2022-0513
APPLICANT:	AG 220 POST LLC
PARCEL NO:	0294 007
PARCEL ADDRESS:	216 -220 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$81,304,970.00
APPLICANT'S OPINION:	\$37,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2022-0535
APPLICANT:	SAN FRANCISCO 722 MONTGOMERY LLC
PARCEL NO:	0196 056
PARCEL ADDRESS:	722-726 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$17,432,686.00
APPLICANT'S OPINION:	\$12,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION: 2022-0536  
APPLICANT: SAN FRANCISCO O'FARRELL PROJECT, LLC  
PARCEL NO: 0327 018  
PARCEL ADDRESS: 165-167 O'FARRELL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$23,946,914.00  
APPLICANT'S OPINION: \$17,500,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2022-0537  
APPLICANT: WEST VALLEY ASSET MANAGEMENT  
PARCEL NO: 0028 014  
PARCEL ADDRESS: 1255-1275 COLUMBUS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$27,044,297.00  
APPLICANT'S OPINION: \$18,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2022-0543  
APPLICANT: GS ARGENTA PROJECT OWNER LLC  
PARCEL NO: 0814 022  
PARCEL ADDRESS: 1 POLK ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$125,447,640.00  
APPLICANT'S OPINION: \$62,724,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2022-0548  
APPLICANT: 233 GEARY STREET PROPERTY OWNER LLC  
PARCEL NO: 0314 020  
PARCEL ADDRESS: 251-259 GEARY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$262,794,600.00  
APPLICANT'S OPINION: \$131,396,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0555  
APPLICANT: MARKET DOLORES LLC  
PARCEL NO: 3535 042  
PARCEL ADDRESS: 38 DOLORES ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$71,339,926.00  
APPLICANT'S OPINION: \$59,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0556  
APPLICANT: MARKET DOLORES LLC  
PARCEL NO: 3535 045  
PARCEL ADDRESS: 38 DOLORES ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,197,278.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0558  
APPLICANT: 100 VAN NESS ASSOCIATES, LLC  
PARCEL NO: 0814 020  
PARCEL ADDRESS: 100 VAN NESS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$227,957,089.00  
APPLICANT'S OPINION: \$150,184,809.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0559  
APPLICANT: VAN NESS HAYES ASSOC LLC  
PARCEL NO: 0814a001  
PARCEL ADDRESS: 150 VAN NESS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$232,874,189.00  
APPLICANT'S OPINION: \$150,576,879.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2022-0560  
APPLICANT: EMERALD POLK LLC  
PARCEL NO: 0811 031  
PARCEL ADDRESS: 101-101 POLK ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$94,103,700.00  
APPLICANT'S OPINION: \$50,159,820.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2022-0565  
APPLICANT: GRUBER FAMILY PARTNERS  
PARCEL NO: 0589 001  
PARCEL ADDRESS: 2201 PACIFIC AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$34,777,950.00  
APPLICANT'S OPINION: \$20,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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

APPLICATION: 2022-0578  
APPLICANT: ROMEL CALIFORNIA, LLC  
PARCEL NO: 0220 029  
PARCEL ADDRESS: 1385 CLAY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,850,937.00  
APPLICANT'S OPINION: \$3,508,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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

APPLICATION: 2022-0579  
APPLICANT: ROMEL PACIFIC, LLC  
PARCEL NO: 0588 003  
PARCEL ADDRESS: 2411 WEBSTER ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,819,085.00  
APPLICANT'S OPINION: \$4,693,527.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0583  
APPLICANT: 559-565 SUTTER GROUP / AHK GROUP  
PARCEL NO: 0296 013a  
PARCEL ADDRESS: 559-565 SUTTER ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,204,820.00  
APPLICANT'S OPINION: \$6,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0601  
APPLICANT: RIDGEGATE APARTMENTS INC  
PARCEL NO: 3721 013  
PARCEL ADDRESS: 524 HOWARD ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$81,991,916.00  
APPLICANT'S OPINION: \$40,000,000.00  
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](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**

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

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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.