

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 Room 406, City Hall Friday, January 18, 2019 9:30 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) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2017-1368
APPLICANT:	PINE STREET TERRACE APARTMENTS, LP
PARCEL NO:	0275 010
PARCEL ADDRESS:	1035 PINE ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$71,895.00
APPLICANT'S OPINION:	\$30,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

APPLICATION:	2018-0009
APPLICANT:	ESSEX PORTFOLIO LP
PARCEL NO:	8710 009
PARCEL ADDRESS:	0701 CHINA BASIN ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$121,000,000.00
APPLICANT'S OPINION:	\$80,000,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP



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

APPLICATION:	2018-0058
APPLICANT:	CALIFORNIA & PIERCE APARTMENTS, LP
PARCEL NO:	0633 001D
PARCEL ADDRESS:	2001 PIERCE ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$64,728.00
APPLICANT'S OPINION:	\$22,400.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

5) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2018-0059 SAN FRANCISCO BARBARA APARTMENTS, LP 0767 008 0580 MCALLISTER ST Pre-Hearing Conference \$42,000.00 \$25,000.00 2016 Real Property SUPPLEMENTAL
ROLL TYPE: STATUS:	1 2

6) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2018-0060 JONES STREET TERRACE ASSOCIATES, LP 0299 002 0729 JONES ST Pre-Hearing Conference \$87,170.00 \$26,000.00 2017 Real Property SUPPLEMENTAL
ROLL TYPE: STATUS:	1 0

APPLICATION:	2018-0061
APPLICANT:	BENJAMIN ARMS LP
PARCEL NO:	0623 001
PARCEL ADDRESS:	1755 VAN NESS AVE
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$127,943.00
APPLICANT'S OPINION:	\$70,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC



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

APPLICATION:	2018-0068
APPLICANT:	AERC 8TH & HARRISON LLC
PARCEL NO:	3756 003
PARCEL ADDRESS:	1222 HARRISON ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$167,417,062.00
APPLICANT'S OPINION:	\$111,317,062.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0078
APPLICANT:	CALIFORNIA STATE UNIVERSITY
PARCEL NO:	2018701678
PARCEL ADDRESS:	PARKMERCED NON-STUDENT APTS
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$15,493,528.00
APPLICANT'S OPINION:	\$15,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0079
APPLICANT: PARCEL NO:	CALIFORNIA STATE UNIVERSITY 2018701330
PARCEL ADDRESS:	PARKMERCED NON-STUDENT APTS
TOPIC: CURRENT ASSESSMENT:	Pre-Hearing Conference \$5,480,896.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE: ROLL TYPE:	Possessory Interest REGULAR

8-0081
-350 JUDAH 13, LP
3 022
6 - 0350 JUDAH ST
-Hearing Conference
,600,000.00
965,000.00
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## 12) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0083
APPLICANT:	828 JONES 13, LP
PARCEL NO:	0282 009
PARCEL ADDRESS:	0828 JONES ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$5,900,000.00
APPLICANT'S OPINION:	\$4,995,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	WD/PHC

13) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0085
APPLICANT:	CALIFORNIA & PIERCE APARTMENTS, LP
PARCEL NO:	0633 001D
PARCEL ADDRESS:	2001 PIERCE ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$52,000.00
APPLICANT'S OPINION:	\$25,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	2ND SUPPLEMENTAL
STATUS:	WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0095
APPLICANT:	WOO REVOC LIV TRUST
PARCEL NO:	2348 045
PARCEL ADDRESS:	0926 TARAVAL ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$7,600,000.00
APPLICANT'S OPINION:	\$5,850,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

APPLICATION:	2018-0099
APPLICANT:	WOO REVOC LIV TRUST
PARCEL NO:	2348 045
PARCEL ADDRESS:	0926 TARAVAL ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$7,600,000.00
APPLICANT'S OPINION:	\$5,850,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN



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

	2010 0101
APPLICATION:	2018-0104
APPLICANT:	PAUL HASTINGS, LLC
PARCEL NO:	2018209958
PARCEL ADDRESS:	101 CALIFORNIA, 47TH FLR
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$13,285,355.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

17) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0115
APPLICANT:	SAFEWAY, INC.
PARCEL NO:	3930A002
PARCEL ADDRESS:	1655 BRYANT ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$124,641,321.00
APPLICANT'S OPINION:	\$90,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

18) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2018-0118 FIRST REPUBLIC BANK 2018200853 111 PINE ST, #100 Pre-Hearing Conference \$27,022,389.00 \$13,500,000.00 2018 Personal Property
	1 0
ROLL TYPE:	REGULAR

APPLICATION:	2018-0119
APPLICANT:	FIRST REPUBLIC BANK
PARCEL NO:	2018202083
PARCEL ADDRESS:	388 MARKET (VARIOUS FLRS) ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$8,387,104.00
APPLICANT'S OPINION:	\$4,200,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR



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

APPLICATION:	2018-0120
APPLICANT:	FIRST REPUBLIC BANK
PARCEL NO:	2018206847
PARCEL ADDRESS:	1 FRONT ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$19,580,003.00
APPLICANT'S OPINION:	\$9,800,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2018-0121
APPLICANT:	WB GAMES, INC.
PARCEL NO:	2018211500
PARCEL ADDRESS:	600 HARRISON ST, #200
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$6,484,804.00
APPLICANT'S OPINION:	\$1,982,996.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

22) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0144
APPLICANT:	THIRD & MISSION ASSOCIATES, LLC
PARCEL NO:	3707 063
PARCEL ADDRESS:	0680 MISSION ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$4,406,139.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

APPLICATION:	2018-0146
APPLICATION:	2018-0140
APPLICANT:	REM DESIGN, INC.
PARCEL NO:	2018003152
PARCEL ADDRESS:	695 MINNESOTA ST, #A
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$37,198.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR



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

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2018-0155 HSU, CARL & ALICE 1007 021 0308 PRESIDIO AVE Pre-Hearing Conference \$4,627,666.00 \$2,777,842.00 2018 Real Property REGULAR
ROLL TYPE: STATUS:	1 2

25) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0157
APPLICANT: PARCEL NO:	LABATT, LLC 0645 019
PARCEL ADDRESS: TOPIC:	1545 CALIFORNIA ST Pre-Hearing Conference
CURRENT ASSESSMENT:	\$2,693,476.00
APPLICANT'S OPINION: TAXABLE YEAR:	\$1,616,000.00 2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0161
APPLICANT:	W5-FOURTH ST LLC
PARCEL NO:	3776 032
PARCEL ADDRESS:	0595 - 0599 BRYANT ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$3,000,000.00
APPLICANT'S OPINION:	\$2,250,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	WD/PHC

APPLICATION:	2018-0173
APPLICANT:	SAN FRANCISCO CYBERKNIFE LLC
PARCEL NO:	2018208164
PARCEL ADDRESS:	900 HYDE ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$4,874,734.00
APPLICANT'S OPINION:	\$1,974,227.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR



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

APPLICATION:	2018-0178
APPLICANT:	AUDENTES THERAPEUTICS INC.
PARCEL NO:	2018403480
PARCEL ADDRESS:	600 CALIFORNIA ST, #1700
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$2,868,557.00
APPLICANT'S OPINION:	\$1,400,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

29) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0179
APPLICANT:	AUDENTES THERAPEUTICS INC.
PARCEL NO:	2018208630
PARCEL ADDRESS:	600 CALIFORNIA ST, #1600
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$3,224,318.00
APPLICANT'S OPINION:	\$1,400,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
ROLL TYPE:	REGULAR
STATUS:	POST/TP

30) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0181
APPLICANT:	VALENCIA HILL LLC
PARCEL NO:	3617 008
PARCEL ADDRESS:	1050 - 1058 VALENCIA ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$10,420,599.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2018-0200
APPLICANT:	RAMSDELL LIVING TRUST
PARCEL NO:	2607 050B
PARCEL ADDRESS:	0491V BUENA VISTA EAST AVE
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$51,925.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN



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

2018-0202
FEDERAL RESERVE BANK OF SF
2018520040
101 MARKET ST,
Pre-Hearing Conference
\$12,613,285.00
\$6,000,000.00
2018
Personal Property
REGULAR
POST/TP

#### 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 <u>sotf@sfgov.org</u>.

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>

#### **Lobbyist Registration and Reporting 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.

#### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (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 Peggy Nevin 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 a Peggy Nevin at (415) 554-5184.



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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

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