

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: 873 270 742#**

**Tuesday, January 21, 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: | 2020-0370 |
| APPLICANT: | 22 FRANKLIN LLC |
| PARCEL NO: | 0836 031 |
| PARCEL ADDRESS: | 22-24 FRANKLIN ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$20,224,367.00 |
| APPLICANT'S OPINION: | \$12,000,000.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0373
APPLICANT: 1335 FOLSOM LLC
PARCEL NO: 3519 105
PARCEL ADDRESS: 1335-1339 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$24,089,327.00
APPLICANT'S OPINION: \$14,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0369
APPLICANT: 22 FRANKLIN LLC
PARCEL NO: 0836 031
PARCEL ADDRESS: 22-24 FRANKLIN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$20,883,891.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0373
APPLICANT: 1335 FOLSOM LLC
PARCEL NO: 3519 105
PARCEL ADDRESS: 1335-1339 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$24,338,891.00
APPLICANT'S OPINION: \$14,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1198
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 003
PARCEL ADDRESS: 201 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$107,308,296.00
APPLICANT'S OPINION: \$26,827,073.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1199
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 006
PARCEL ADDRESS: 221-225 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$23,990,081.00
APPLICANT'S OPINION: \$5,997,520.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1200
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 007
PARCEL ADDRESS: 201 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,756,986.00
APPLICANT'S OPINION: \$4,189,246.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1201
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 008
PARCEL ADDRESS: 201 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$17,154,341.00
APPLICANT'S OPINION: \$4,288,585.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1202
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 009
PARCEL ADDRESS: 201 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,359,632.00
APPLICANT'S OPINION: \$4,089,907.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1214
APPLICANT: GEARY DARLING LP
PARCEL NO: 0317 026
PARCEL ADDRESS: 34 SHANNON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,408,488.00
APPLICANT'S OPINION: \$602,122.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1215
APPLICANT: GEARY DARLING LP
PARCEL NO: 0317 001
PARCEL ADDRESS: 501-507 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$137,369,390.00
APPLICANT'S OPINION: \$34,342,348.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1225
APPLICANT: SF TREAT LP
PARCEL NO: 3714 019
PARCEL ADDRESS: 71-77 STEUART ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,327,018.00
APPLICANT'S OPINION: \$581,754.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1226
APPLICANT: SF TREAT LP
PARCEL NO: 0021702155
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$171,099,221.00
APPLICANT'S OPINION: \$42,774,805.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0491
APPLICANT: 22 FRANKLIN LLC
PARCEL NO: 0836 031
PARCEL ADDRESS: 22-24 FRANKLIN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$21,301,562.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0495
APPLICANT: 1335 FOLSOM LLC
PARCEL NO: 3519 105
PARCEL ADDRESS: 1335-1339 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$24,825,666.00
APPLICANT'S OPINION: \$14,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0496
APPLICANT: 4742 MISSION LLC
PARCEL NO: 6956 004
PARCEL ADDRESS: 4742-4746 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,734,443.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0497
APPLICANT: 4742 MISSION LLC
PARCEL NO: 6956 004
PARCEL ADDRESS: 4742-4746 MISSION ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,650,000.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0498
APPLICANT: 4742 MISSION LLC
PARCEL NO: 6956 005
PARCEL ADDRESS: 4742-4746 MISSION ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$3,150,000.00
APPLICANT'S OPINION: \$1,550,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0499
APPLICANT: 4742 MISSION LLC
PARCEL NO: 6956 005
PARCEL ADDRESS: 4742-4746 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,311,211.00
APPLICANT'S OPINION: \$1,550,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1563
APPLICANT: PDP SAN FRANCISCO MOB LLC
PARCEL NO: 0694 029
PARCEL ADDRESS: 1100 VAN NESS AVE
TOPIC:
CURRENT ASSESSMENT: \$241,713,522.00
APPLICANT'S OPINION: \$102,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7470
APPLICANT: RAMBLERS HOTEL OWNERS LP
PARCEL NO: 3705Z001
PARCEL ADDRESS: 12 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$67,345,850.00
APPLICANT'S OPINION: \$6,200,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7661
APPLICANT: 1844 MARKET ST LLC
PARCEL NO: 0871 016
PARCEL ADDRESS: 1844 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$84,200,803.00
APPLICANT'S OPINION: \$42,100,401.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7707
APPLICANT: GHC OF SAN FRAN 180, LLC
PARCEL NO: 0278 019
PARCEL ADDRESS: 1359 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$33,000,000.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7710
APPLICANT: POTRERO LAUNCH AFFORDABLE LP
PARCEL NO: 4058 010
PARCEL ADDRESS: 2235-2255 3RD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$126,420,102.00
APPLICANT'S OPINION: \$24,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7711
APPLICANT: ARC LIGHT CO AFFORDABLE LP
PARCEL NO: 3788 012
PARCEL ADDRESS: 166-178 TOWNSEND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$60,354,455.00
APPLICANT'S OPINION: \$11,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7801
APPLICANT: 28 MIS OWNER LLC
PARCEL NO: 3575 091
PARCEL ADDRESS: 2101-2129 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$60,510,776.00
APPLICANT'S OPINION: \$30,255,388.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7802
APPLICANT: 28 MIS OWNER LLC
PARCEL NO: 3575 092
PARCEL ADDRESS: 222 CAPP ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,288,808.00
APPLICANT'S OPINION: \$2,144,404.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2109
APPLICANT: DW LSP 550 TF LLC
PARCEL NO: 8721 011
PARCEL ADDRESS: 550 TERRY A. FRANCOIS BL
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$363,120,000.00
APPLICANT'S OPINION: \$181,560,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3912
APPLICANT: PINE STREET OFFICE LLC
PARCEL NO: 0260 006
PARCEL ADDRESS: 332 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$39,113,931.00
APPLICANT'S OPINION: \$19,556,966.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3915
APPLICANT: 1825 PINE STREET LLC
PARCEL NO: 0664 029
PARCEL ADDRESS: 1825 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,958,000.00
APPLICANT'S OPINION: \$1,479,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3916
APPLICANT: V N PROPERTIES LLC
PARCEL NO: 0570 003
PARCEL ADDRESS: 2249 VAN NESS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,069,180.00
APPLICANT'S OPINION: \$1,534,590.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3917
APPLICANT: 1200 LARKIN OWNER LLC
PARCEL NO: 0278 008
PARCEL ADDRESS: 1200-1232 LARKIN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$19,737,000.00
APPLICANT'S OPINION: \$9,868,500.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3920
APPLICANT: 575 FRANCISCO STREET LLC
PARCEL NO: 0051 019
PARCEL ADDRESS: 575 FRANCISCO ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,688,914.00
APPLICANT'S OPINION: \$844,456.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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36) Hearing, discussion, and possible action involving:

| | |
|----------------------|--|
| APPLICATION: | 2023-4112 |
| APPLICANT: | LEE, TONY |
| PARCEL NO: | 6526 018 |
| PARCEL ADDRESS: | 1453-1457 S SOUTH VAN NESS AVE |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | \$1,162,165.00 |
| APPLICANT'S OPINION: | \$180,000.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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/>.

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).

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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.