

# 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: 404 602 807#

# Wednesday, January 24, 2024 <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:	2022-0692
APPLICATION:	2022-0092
APPLICANT:	LOWES HIW INC.
PARCEL NO:	5598 031
PARCEL ADDRESS:	491 BAYSHORE BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$52,095,000.00
APPLICANT'S OPINION:	\$8,052,150.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

4) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0706
APPLICANT:	8 MCLEA COURT LLC
PARCEL NO:	3757 142
PARCEL ADDRESS:	8 MCLEA CT
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,059,777.00
APPLICANT'S OPINION:	\$6,539,000.00
TAXABLE YEAR:	2022



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5) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2022-0710 FILLMORE STREET GROUP LLC 0105 025 1402 KEARNY ST Decline in Value \$2,733,057.00 \$1,640,000.00 2022 Real Property REGULAR
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0711
APPLICANT:	CITY RING 1, LLC
PARCEL NO:	0252 011
PARCEL ADDRESS:	1160 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,620,627.00
APPLICANT'S OPINION:	\$2,772,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0739
APPLICANT:	MODESTO PACIFIC LLC
PARCEL NO:	0218 016
PARCEL ADDRESS:	1516 LARKIN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,547,935.00
APPLICANT'S OPINION:	\$3,929,000.00
TAXABLE YEAR:	2022
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0740
APPLICANT:	DOWNTOWN PROPERTIES IV LLC
PARCEL NO:	0309 019
PARCEL ADDRESS:	140 MAIDEN LN
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,004,822.00
APPLICANT'S OPINION:	\$7,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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9) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0750
APPLICANT:	SCP 350 BEACH STREET PROPERTY
PARCEL NO:	0013 004
PARCEL ADDRESS:	350 BEACH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,635,527.00
APPLICANT'S OPINION:	\$7,318,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

10) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO:	2022-0848 THE LIGHT HOUSE DEV, LLC
PARCEL NO:	3502 068
PARCEL ADDRESS:	3-5 PEARL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,288,806.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2022-0870 UMI HOSPITALITY INC 3731 033 259-271 7TH ST Decline in Value \$11,794,221.00 \$5,897,000.00 2022 Real Property
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ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0878
APPLICANT:	MWC WAVERLY LLC
PARCEL NO:	1409 052
PARCEL ADDRESS:	355 24TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,391,714.00
APPLICANT'S OPINION:	\$3,835,560.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN



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13) Hearing, discussion, and possible action involving:

2022-0915 MITCHELL, SUSAN M REVOCABLE TRUST 0569 022 1761 VALLEJO ST Decline in Value \$7,135,584.00 \$4,281,680.00 2022 Real Property
Real Property REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0920
APPLICANT:	URBAN PIONEER PROPERTY MGMT.
PARCEL NO:	3727 040
PARCEL ADDRESS:	617-619 NATOMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,906,362.00
APPLICANT'S OPINION:	\$1,144,360.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0923
APPLICANT:	COYNE PAOLI FAMILY TRUST
PARCEL NO:	0551 007
PARCEL ADDRESS:	1608-1610 VALLEJO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,060,540.00
APPLICANT'S OPINION:	\$1,836,540.00
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.

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>



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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

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact 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 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.