

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 Pre-Hearing Conference Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: ID: 412 502 733#**

**Wednesday, February 01, 2023
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) Findings to allow teleconferenced meetings under California Government code section 54953(e).
- 2) Announcements
- 3) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 4) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0287
APPLICANT:	1335 FOLSOM LLC
PARCEL NO:	3519 105
PARCEL ADDRESS:	1335-1339 SITUS TO BE ASSIGNED ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,616,998.00
APPLICANT'S OPINION:	\$13,701,998.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1003
APPLICANT: YEE, LILY
PARCEL NO: 1305 017
PARCEL ADDRESS: 50 27TH AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$802,591.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0598
APPLICANT: CREEDENCE HOTEL OWNER LP
PARCEL NO: 0030 001
PARCEL ADDRESS: 425 NORTH POINT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$130,097,381.00
APPLICANT'S OPINION: \$26,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0601
APPLICANT: HUSKIES OWNER LLC
PARCEL NO: 0295 008
PARCEL ADDRESS: 432-462 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$90,082,958.00
APPLICANT'S OPINION: \$17,000,200.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0603
APPLICANT: FUN TO STAY LP, LESSEE
PARCEL NO: 2020204052
PARCEL ADDRESS: 165 STEUART ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,389,962.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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

9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0604
APPLICANT: FUN TO STAY LP, LESSEE
PARCEL NO: 2020715017
PARCEL ADDRESS: 165 Steuart St, Harbor Ct Ht
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,722,750.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2020
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0605
APPLICANT: CRUSADERS HOTEL OWNER LP
PARCEL NO: 0306 022
PARCEL ADDRESS: 545 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$58,549,870.00
APPLICANT'S OPINION: \$11,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0607
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 003
PARCEL ADDRESS: 201 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$106,207,983.00
APPLICANT'S OPINION: \$20,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0608
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 006
PARCEL ADDRESS: 221-225 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$21,541,272.00
APPLICANT'S OPINION: \$4,405,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

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

13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0609
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 007
PARCEL ADDRESS: 201 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,585,165.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0610
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 008
PARCEL ADDRESS: 201 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,978,445.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0611
APPLICANT: LET IT FLHO LP
PARCEL NO: 0315 009
PARCEL ADDRESS: 201 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,191,885.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0612
APPLICANT: REGENCY CENTERS LP
PARCEL NO: 3931A001
PARCEL ADDRESS: 200 POTRERO AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,701,904.00
APPLICANT'S OPINION: \$1,250,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0613
APPLICANT: REGENCY CENTERS LP
PARCEL NO: 3931A002
PARCEL ADDRESS: 226 POTRERO AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,910,174.00
APPLICANT'S OPINION: \$150,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0614
APPLICANT: GEARY DARLING LP
PARCEL NO: 0317 001
PARCEL ADDRESS: 501-507 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$136,355,992.00
APPLICANT'S OPINION: \$25,550,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0615
APPLICANT: GEARY DARLING LP
PARCEL NO: 0317 026
PARCEL ADDRESS: 34 SHANNON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,383,792.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0616
APPLICANT: 100-120 POWELL OWNER LP
PARCEL NO: 0327 012
PARCEL ADDRESS: 100-118 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$100,470,261.00
APPLICANT'S OPINION: \$29,312,941.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0617
APPLICANT: 100-120 POWELL OWNER LP
PARCEL NO: 0327 013
PARCEL ADDRESS: 120 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$36,924,350.00
APPLICANT'S OPINION: \$7,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0618
APPLICANT: DMP CP PLAZA LLC
PARCEL NO: 0030 008
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,205,100.00
APPLICANT'S OPINION: \$250,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0619
APPLICANT: DMP CP PLAZA LLC
PARCEL NO: 0030 009
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,715,069.00
APPLICANT'S OPINION: \$250,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0620
APPLICANT: DMP CP PLAZA LLC
PARCEL NO: 0030 010
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,123,898.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0621
APPLICANT: DMP CP PLAZA LLC
PARCEL NO: 0030 011
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,145,264.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0622
APPLICANT: DMP CP PLAZA LLC
PARCEL NO: 0030 011A
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,675,180.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0623
APPLICANT: DMP CP PLAZA LLC
PARCEL NO: 0030 012
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,186,568.00
APPLICANT'S OPINION: \$1,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0624
APPLICANT: DMP CP PLAZA LLC
PARCEL NO: 0030 013
PARCEL ADDRESS: 2552 TAYLOR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,475,740.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0627
APPLICANT: DONS HOTEL OWNER LP
PARCEL NO: 0014 001
PARCEL ADDRESS: 91-97 JEFFERSON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$214,821,542.00
APPLICANT'S OPINION: \$41,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0629
APPLICANT: GHC OF SAN FRAN 180 LLC
PARCEL NO: 0278 019
PARCEL ADDRESS: 1359 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$23,252,940.00
APPLICANT'S OPINION: \$12,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0630
APPLICANT: RAMBLERS HOTEL OWNERSLP
PARCEL NO: 3705Z001
PARCEL ADDRESS: 12 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$66,266,535.00
APPLICANT'S OPINION: \$12,020,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0634
APPLICANT: HOYAS OWNER LLC
PARCEL NO: 3705 039
PARCEL ADDRESS: 360 JESSIE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$37,232,268.00
APPLICANT'S OPINION: \$6,750,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

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

33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0636
APPLICANT: SERENITY NOW LP
PARCEL NO: 0317 003
PARCEL ADDRESS: 401-405 TAYLOR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$109,231,873.00
APPLICANT'S OPINION: \$25,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0639
APPLICANT: SF TREAT LP
PARCEL NO: 3714 019
PARCEL ADDRESS: 71-77 STEUART ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$169,344,808.00
APPLICANT'S OPINION: \$35,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0847
APPLICANT: GOLDEN STATE WARRIORS
PARCEL NO: 2020204824
PARCEL ADDRESS: 500 TERRY A FRANCOIS BLVD #100
TOPIC:
CURRENT ASSESSMENT: \$3,526,747.00
APPLICANT'S OPINION: \$1,600,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1084
APPLICANT: WILDCATS OWNER LLC
PARCEL NO: 2020700002
PARCEL ADDRESS: 495 Jefferson St
TOPIC:
CURRENT ASSESSMENT: \$98,403,880.00
APPLICANT'S OPINION: \$20,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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

37) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1127
APPLICANT: VII MP SAN FRANCISCO HOTEL OWNER LLC
PARCEL NO: 3706 270
PARCEL ADDRESS: 757 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$98,319,105.00
APPLICANT'S OPINION: \$22,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1128
APPLICANT: VII MP SAN FRANCISCO HOTEL OWNER LLC
PARCEL NO: 3706 271
PARCEL ADDRESS: 2-98 YERBA BUENA LN
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,442,357.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7515
APPLICANT: GB&T DISCOVERY VILLAGE LP
PARCEL NO: 0024 016
PARCEL ADDRESS: 1335 COLUMBUS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,830,583.00
APPLICANT'S OPINION: \$1,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

40) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7516
APPLICANT: GB&T DISCOVERY VILLAGE LP
PARCEL NO: 0024 015
PARCEL ADDRESS: 1363-1365 COLUMBUS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,830,583.00
APPLICANT'S OPINION: \$1,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1001
APPLICANT: BAY CLUB GOLDEN GATEWAY LLC
PARCEL NO: 20210009951
PARCEL ADDRESS: 370 DRUMM ST
TOPIC:
CURRENT ASSESSMENT: \$1,093,527.00
APPLICANT'S OPINION: \$273,381.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1005
APPLICANT: WESTERN ATHLETIC CLUB INC.
PARCEL NO: 20210010558
PARCEL ADDRESS: 1 LOMBARD ST #100
TOPIC:
CURRENT ASSESSMENT: \$4,747,321.00
APPLICANT'S OPINION: \$1,186,829.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1110
APPLICANT: WILDCATS OWNER LLC
PARCEL NO: 0021700002
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$99,423,338.00
APPLICANT'S OPINION: \$24,855,834.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

44) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1111
APPLICANT: WILDCATS OWNER LLC
PARCEL NO: 20210005735
PARCEL ADDRESS: 495 JEFFERSON ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,354,859.00
APPLICANT'S OPINION: \$588,714.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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

45) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1132
APPLICANT: AXIS FEE OWNER LLC
PARCEL NO: 5431A041
PARCEL ADDRESS: 5830-5880 3RD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$69,468,552.00
APPLICANT'S OPINION: \$17,367,137.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

46) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1194
APPLICANT: RAMBLERS HOTEL OWNERSLP
PARCEL NO: 3705Z001
PARCEL ADDRESS: 12 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$66,393,295.00
APPLICANT'S OPINION: \$16,598,322.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

47) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1196
APPLICANT: CRUSADERS HOTEL OWNER LP
PARCEL NO: 0306 020
PARCEL ADDRESS: 555 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$15,485,527.00
APPLICANT'S OPINION: \$3,871,381.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

48) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1197
APPLICANT: CRUSADERS HOTEL OWNER LP
PARCEL NO: 0306 022
PARCEL ADDRESS: 545 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$58,490,104.00
APPLICANT'S OPINION: \$14,622,524.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

49) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1284
APPLICANT: LCR 1333 COLUMBUS LLC
PARCEL NO: 0024 017
PARCEL ADDRESS: 1333 COLUMBUS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,146,581.00
APPLICANT'S OPINION: \$1,573,290.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

50) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1348
APPLICANT: ULLMAN, SEPS & STEIN LTD LP
PARCEL NO: 0808 068
PARCEL ADDRESS: 459 GOUGH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,244,127.00
APPLICANT'S OPINION: \$622,063.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

51) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1358
APPLICANT: ULLMAN, SEPS & STEIN LTD LP
PARCEL NO: 0808 069
PARCEL ADDRESS: 455 GOUGH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,036,773.00
APPLICANT'S OPINION: \$518,387.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

52) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1359
APPLICANT: ULLMAN, SEPS & STEIN LTD LP
PARCEL NO: 0808 070
PARCEL ADDRESS: 451 GOUGH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,304,605.00
APPLICANT'S OPINION: \$652,302.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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

53) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1725
APPLICANT:	956 VALENCIA ST. ASSOCIATES
PARCEL NO:	3608 005
PARCEL ADDRESS:	956-968 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,320,375.00
APPLICANT'S OPINION:	\$8,500,000.00
TAXABLE YEAR:	2021
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/>.

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.

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

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.

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

**SAN FRANCISCO
ASSESSMENT APPEALS BOARD NO. 1**

Resolution No. 2023-002

**RESOLUTION MAKING FINDINGS TO ALLOW TELECONFERENCED MEETINGS
UNDER CALIFORNIA GOVERNMENT CODE SECTION 54953(e)**

WHEREAS, California Government Code Section 54953(e) empowers local policy bodies to convene by teleconferencing technology during a proclaimed state of emergency under the State Emergency Services Act so long as certain conditions are met; and

WHEREAS, In March, 2020, the Governor of the State of California proclaimed a state of emergency in California in connection with the Coronavirus Disease 2019 (“COVID-19”) pandemic, and that state of emergency remains in effect; and

WHEREAS, On February 25, 2020, the Mayor of the City and County of San Francisco (the “City”) declared a local emergency, and on March 6, 2020, the City’s Health Officer declared a local health emergency, and both those declarations also remain in effect; and

WHEREAS, On March 11 and March 23, 2020, the Mayor issued emergency orders suspending select provisions of local law, including sections of the City Charter, that restrict teleconferencing by members of policy bodies; and

WHEREAS, On July 31, 2020, the Mayor issued an emergency order that, with limited exceptions, prohibited policy bodies other than the Board of Supervisors and its committees from meeting in person under any circumstances, so as to ensure the safety of policy body members, City staff, and the public; and the Mayor updated that order on December 17, 2021; and

WHEREAS, On February 10, 2022, the Mayor issued an emergency order requiring certain City boards and commissions to hold meetings in person at a physical location where members of the public may attend and provide comment, but the Mayor’s order continued to prohibit all other policy bodies, from meeting in person, with limited exceptions; and

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

WHEREAS, On September 16, 2021, the Governor signed AB 361, a bill that amended the Brown Act to allow local policy bodies to continue to meet by teleconferencing during a state of emergency without complying with restrictions in State law that would otherwise apply, provided that the policy bodies make certain findings at least once every 30 days; and

WHEREAS, While federal, State, and local health officials emphasize the critical importance of vaccination (including a booster once eligible) and consistent mask-wearing, regardless of vaccination status, to prevent the spread of COVID-19, the City's Health Officer has issued at least one order (Health Officer Order No. C19-07y, available online at www.sfdph.org/healthorders) and one directive (Health Officer Directive No. 2020-33i, available online at www.sfdph.org/directives) that continue to recommend measures to promote safety for indoor gatherings, including vaccination, masking, improved ventilation, and other measures, in certain contexts; and

WHEREAS, The California Department of Industrial Relations Division of Occupational Safety and Health ("Cal/OSHA") has promulgated Section 3205 of Title 8 of the California Code of Regulations, which requires most employers in California, including in the City, to train and instruct employees about measures that can decrease the spread of COVID-19; and

WHEREAS, Without limiting any requirements under applicable federal, state, or local pandemic-related rules, orders, or directives, the City's Department of Public Health, in coordination with the City's Health Officer, has advised that for group gatherings indoors, such as meetings of boards and commissions, people can increase safety and greatly reduce risks to the health and safety of attendees from COVID-19 by maximizing ventilation, wearing well-fitting masks regardless of vaccination status (and as required for unvaccinated people by the State of California's indoor masking order), encouraging vaccination (including a booster as soon as eligible), staying home when sick or when experiencing any COVID-19 symptom, discouraging consumption of food or beverages in the meeting, following good hand hygiene practices, and making informed choices when gathering with people whose vaccination status is not known; and

WHEREAS, the Assessment Appeals Board has met remotely during the COVID-19 pandemic and can continue to do so in a manner that allows public participation and transparency while minimizing health risks to members, staff, and the public; now, therefore, be it

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

RESOLVED, That the Assessment Appeals Board finds as follows:

1. As described above, the State of California and the City remain in a state of emergency due to the COVID-19 pandemic. At this meeting, the Assessment Appeals Board has considered the circumstances of the state of emergency.
2. As described above, because of the COVID-19 pandemic, conducting meetings of this body in person would present imminent risks to the safety of attendees, and the state of
3. emergency continues to directly impact the ability of members to meet safely in person; and, be it

FURTHER RESOLVED, That for at least the next 30 days, unless the Mayor issues an earlier order authorizing in-person meetings, all meetings of Assessment Appeals Board will continue to occur exclusively by teleconferencing technology (and not by any in-person meetings or any other meetings with public access to the places where any policy body member is present for the meeting). Such meetings of the Assessment Appeals Board that occur by teleconferencing technology will provide an opportunity for members of the public to address this body and will otherwise occur in a manner that protects the statutory and constitutional rights of parties and the members of the public attending the meeting via teleconferencing; and, be it

FURTHER RESOLVED, That the administrator of the Assessment Appeals Board is directed to place a resolution substantially similar to this resolution on the agenda of a future meeting of the Assessment Appeals Board within the next 30 days. If the Assessment Appeals Board does not meet within the next 30 days, the administrator is directed to place such resolution on the agenda of the next meeting of the Assessment Appeals Board.

Adopted on [date] by a vote of [3-0].

Ayes: Nays:

Alistair Gibson
Acting Administrator, Assessment Appeals Board