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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: 538 890 125#**

**Friday, February 11, 2022
09:30 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) 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:	2020-0307
APPLICANT:	64 PKN OWNER LLC
PARCEL NO:	4110 012
PARCEL ADDRESS:	SITUS TO BE ASSIGNED ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$39,004,800.00
APPLICANT'S OPINION:	\$24,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0339
APPLICANT: 64 PKN OWNER LLC
PARCEL NO: 4110 012
PARCEL ADDRESS: SITUS TO BE ASSIGNED ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$38,240,000.00
APPLICANT'S OPINION: \$24,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1212
APPLICANT: 41 TEHAMA LP
PARCEL NO: 3736 190
PARCEL ADDRESS: 41 TEHAMA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$288,285,184.00
APPLICANT'S OPINION: \$235,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1427
APPLICANT: JARA, MIGUEL
PARCEL NO: 6517 021
PARCEL ADDRESS: 2889 MISSION ST
TOPIC: Change in Ownership-Bifurcated
CURRENT ASSESSMENT: \$1,690,710.00
APPLICANT'S OPINION: \$74,956.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1752
APPLICANT: MT CARROLL LLC
PARCEL NO: 5434B002
PARCEL ADDRESS: 1901 CARROLL AVE
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$5,321,000.00
APPLICANT'S OPINION: \$3,600,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1796
APPLICANT: BCAL 44 MONTGOMERY PROPERTY LLC
PARCEL NO: 0291 012
PARCEL ADDRESS: 44 MONTGOMERY ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$140,000.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1802
APPLICANT: 301 BATTERY LLC
PARCEL NO: 0229 003
PARCEL ADDRESS: 325 BATTERY ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$154,292,124.00
APPLICANT'S OPINION: \$101,832,802.00
TAXABLE YEAR: 2019
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: SUPPLEMENTAL
STATUS: WD/PHC

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1803
APPLICANT: 301 BATTERY LLC
PARCEL NO: 0229 003
PARCEL ADDRESS: 325 BATTERY ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$153,611,911.00
APPLICANT'S OPINION: \$101,383,861.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: SUPPLEMENTAL
STATUS: WD/PHC

12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1805
APPLICANT: BIRMINGHAM, GEORGE
PARCEL NO: 2719c023
PARCEL ADDRESS: 51-273 BURNETT AVE
TOPIC:
CURRENT ASSESSMENT: \$1,372,000.00
APPLICANT'S OPINION: \$1,200,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1814
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 020
PARCEL ADDRESS: 292 30TH ST
TOPIC:
CURRENT ASSESSMENT: \$82,868.00
APPLICANT'S OPINION: \$55,986.00
TAXABLE YEAR: 2017
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1815
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 020
PARCEL ADDRESS: 292 30TH ST
TOPIC:
CURRENT ASSESSMENT: \$86,207.00
APPLICANT'S OPINION: \$57,102.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1816
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 020
PARCEL ADDRESS: 292 30TH ST
TOPIC:
CURRENT ASSESSMENT: \$86,207.00
APPLICANT'S OPINION: \$58,211.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1817
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 020
PARCEL ADDRESS: 292 30TH ST
TOPIC:
CURRENT ASSESSMENT: \$87,928.00
APPLICANT'S OPINION: \$59,372.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1820
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 020
PARCEL ADDRESS: 292 30TH ST
TOPIC:
CURRENT ASSESSMENT: \$87,928.00
APPLICANT'S OPINION: \$54,892.00
TAXABLE YEAR: 2016
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1823
APPLICANT: 975 BRYANT STREET APTS INVESTORS LLC
PARCEL NO: 3780 044
PARCEL ADDRESS: 955-975 BRYANT ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$650,000.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1824
APPLICANT: 975 BRYANT STREET APTS INVESTORS LLC
PARCEL NO: 3780 044
PARCEL ADDRESS: 955-975 BRYANT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$71,040,000.00
APPLICANT'S OPINION: \$35,520,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1843
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 021
PARCEL ADDRESS: 1781-1799 CHURCH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$351,712.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2016
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1844
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 021
PARCEL ADDRESS: 1781-1799 CHURCH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$358,726.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2017
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1845
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 021
PARCEL ADDRESS: 1781-1799 CHURCH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$365,883.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1846
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 021
PARCEL ADDRESS: 1781-1799 CHURCH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$373,178.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1847
APPLICANT: SATSUKI OCCHIPINTI REVOC LVG TR
PARCEL NO: 6637 021
PARCEL ADDRESS: 1781-1799 CHURCH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$380,623.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1863
APPLICANT: GOLSORKHI, ANTHONY
PARCEL NO: 5611 059
PARCEL ADDRESS: 15 PROSPECT AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$2,016,470.00
APPLICANT'S OPINION: \$795,971.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7064
APPLICANT: NINTH STREET LODGING LLC
PARCEL NO: 3756 006
PARCEL ADDRESS: 385 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,059,548.00
APPLICANT'S OPINION: \$2,100,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7065
APPLICANT: SOMA INVESTMENTS LLC
PARCEL NO: 3756 005
PARCEL ADDRESS: 393-395 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,355,538.00
APPLICANT'S OPINION: \$1,700,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7066
APPLICANT: CITY COMMERCIAL INVESTMENTS LLC
PARCEL NO: 3756 004
PARCEL ADDRESS: 397-399 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,029,557.00
APPLICANT'S OPINION: \$1,600,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7074
APPLICANT: WASHINGTON SQUARE INN
PARCEL NO: 0103 018
PARCEL ADDRESS: 1660-1662 STOCKTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,291,427.00
APPLICANT'S OPINION: \$6,200,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7110
APPLICANT: GEARY STREET RESTAURANT GROUP
PARCEL NO: 2020406910
PARCEL ADDRESS: 70 DERBY ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$584,000.00
APPLICANT'S OPINION: \$1,500.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7132
APPLICANT: INSHAN ENTERPRISES INC
PARCEL NO: 2020402926
PARCEL ADDRESS: 3083 16TH ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$105,245.00
APPLICANT'S OPINION: \$21,500.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7133
APPLICANT: SAJJAD ENTERPRISES INC
PARCEL NO: 2020403084
PARCEL ADDRESS: 612 OFARRELL ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$40,000.00
APPLICANT'S OPINION: \$12,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7147
APPLICANT: COVERHOUND INC
PARCEL NO: 2020205472
PARCEL ADDRESS: 1 CALIFORNIA ST, #1100
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$780,000.00
APPLICANT'S OPINION: \$338,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7151
APPLICANT: 33 BARTLETT STREET LLC
PARCEL NO: 3616 059
PARCEL ADDRESS: 33-35 BARTLETT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,109,000.00
APPLICANT'S OPINION: \$3,209,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7176
APPLICANT: MOLETTIERE, PETER
PARCEL NO: 2020650518
PARCEL ADDRESS: A027
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$312,480.00
APPLICANT'S OPINION: \$280,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7180
APPLICANT: MAX'S SF OPERA CAFE, INC.
PARCEL NO: 2020400544
PARCEL ADDRESS: 601 VAN NESS AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$176,409.00
APPLICANT'S OPINION: \$84,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7182
APPLICANT: LEAP SERVICES, INC.
PARCEL NO: 2020407065
PARCEL ADDRESS: 2011 FILLMORE ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$150,000.00
APPLICANT'S OPINION: \$38,050.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7223
APPLICANT: KEHOE PROPERTIES LLC
PARCEL NO: 6571 052
PARCEL ADDRESS: 1298 SHOTWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,570,000.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7227
APPLICANT: FREIGHTLANCER, INC.
PARCEL NO: 2020400669
PARCEL ADDRESS: 180 MONTGOMERY ST, #650
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,335,000.00
APPLICANT'S OPINION: \$2.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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40) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7260
APPLICANT: SOMA DAYCARE AND PRESCHOOL
PARCEL NO: 2020405909
PARCEL ADDRESS: 1112 HOWARD ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$50,000.00
APPLICANT'S OPINION: \$6,770.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7289
APPLICANT: FRANCISCO BAYINN
PARCEL NO: 0504 011
PARCEL ADDRESS: 1501 LOMBARD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,048,571.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7334
APPLICANT: CLARK, STEPHEN
PARCEL NO: 1030 008
PARCEL ADDRESS: 2902-2906 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,504,100.00
APPLICANT'S OPINION: \$215,354.00
TAXABLE YEAR: 2020
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.

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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)

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Wilson Ng or Arthur Khoo 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 Wilson Ng or Arthur Khoo at (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.