

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 Admin Hearing

REMOTE MEETING PUBLIC COMMENT CALL-IN 1(415) 906-4659 / Meeting ID: 483 806 110#

Friday, February 12, 2021 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:



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4) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0999
APPLICANT:	THE GUNTREN FAMILY PARTNERSHIP
PARCEL NO:	2854 008
PARCEL ADDRESS:	0098 PARKRIDGE DR
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,440,819.00
APPLICANT'S OPINION:	\$3,059,050.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2018-1004
APPLICANT:	THE GUNTREN FAMILY PARTNERSHIP
PARCEL NO:	2854 009
PARCEL ADDRESS:	0125-0135 GARDENSIDE DR
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$13,630,998.00
APPLICANT'S OPINION:	\$11,049,438.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2018-1062
APPLICANT:	BLUE JEANS EQUITIES WEST
PARCEL NO:	0084 008
PARCEL ADDRESS:	1265 BATTERY ST
TOPIC:	Request to Re-Instate Application.
CURRENT ASSESSMENT:	\$50,840,698.00
APPLICANT'S OPINION:	\$16,777,430.00
TAXABLE YEAR:	2017
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

APPLICATION: APPLICANT:	2018-1063 BLUE JEANS EQUITIES WEST
PARCEL NO:	0084 009
PARCEL ADDRESS:	V
TOPIC:	Request to Re-Instate Application.
CURRENT ASSESSMENT:	\$2,623,379.00
APPLICANT'S OPINION:	\$865,715.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL



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8) Hearing, discussion, and possible action involving:

8-1064 JE JEANS EQUITIES WEST 4 008 5 BATTERY ST uest to Re-Instate Application. ,857,508.00 ,855,603.00 8 1 Property
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9) Hearing, discussion, and possible action involving:

APPLICATION:	2018-1065
APPLICANT:	BLUE JEANS EQUITIES WEST
PARCEL NO:	0084 009
PARCEL ADDRESS:	V
TOPIC:	Request to Re-Instate Application.
CURRENT ASSESSMENT:	\$2,675,844.00
APPLICANT'S OPINION:	\$883,028.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	2ND ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0495
APPLICANT:	BEARDSLEY, SCOTT
PARCEL NO:	0527 071
PARCEL ADDRESS:	1501-1501 FILBERT ST, #5G
TOPIC:	To Change Applicant's Name.
CURRENT ASSESSMENT:	\$2,550,000.00
APPLICANT'S OPINION:	\$2,050,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

PARCEL NO:6542 043PARCEL ADDRESS:0732 CLIPPER STTOPIC:Request to Re-Instate Application.	APPLICATION: APPLICANT:	2019-0914 KANG, HYUNSEOK
TOPIC: Request to Re-Instate Application.	PARCEL NO:	6542 043
	PARCEL ADDRESS:	0732 CLIPPER ST
	TOPIC:	Request to Re-Instate Application.
CURRENT ASSESSMENT: \$2,000,000.00	CURRENT ASSESSMENT:	\$2,000,000.00
APPLICANT'S OPINION: \$1,530,000.00	APPLICANT'S OPINION:	\$1,530,000.00
TAXABLE YEAR: 2018	TAXABLE YEAR:	2018
APPEAL TYPE: Real Property	APPEAL TYPE:	Real Property
ROLL TYPE: SUPPLEMENTAL	ROLL TYPE:	SUPPLEMENTAL



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12) Hearing, discussion, and possible action involving:

APPLICATION:	2019-1098
APPLICANT:	MCDONAGH, KATHLEEN
PARCEL NO:	2623 014
PARCEL ADDRESS:	4050 17TH ST
TOPIC:	Change in Ownership-Bifurcated
CURRENT ASSESSMENT:	\$5,100,000.00
APPLICANT'S OPINION:	\$1,879,124.00
TAXABLE YEAR:	2014
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
KOLL I IPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2019-1132
APPLICANT:	TWITTER INC
PARCEL NO:	2015206291
PARCEL ADDRESS:	1355 MARKET ST, #900
TOPIC: CURRENT ASSESSMENT:	Request to accept as timely filed \$74,826,289.00
APPLICANT'S OPINION:	\$24,401,169.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

14) Hearing, discussion, and possible action involving:

APPLICATION:	2019-1133
APPLICANT:	TWITTER INC
PARCEL NO:	2014226298
PARCEL ADDRESS:	1355 MARKET ST, #900
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$53,133,896.00
APPLICANT'S OPINION:	\$18,471,729.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION

APPLICATION:	2019-1143
APPLICANT:	SAN FRANCISCO O'FARRELL PRJTC LLC
PARCEL NO:	0327 018
PARCEL ADDRESS:	0165-0167 O'FARRELL ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$15,890,000.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN



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16) Hearing, discussion, and possible action involving:

APPLICATION:	2019-1144
APPLICANT:	SAN FRANCISCO O'FARRELL PRJTC LLC
PARCEL NO:	0327 018
PARCEL ADDRESS:	0165-0167 O'FARRELL ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$15,890,000.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION:	2019-1167
APPLICANT:	FLAGSHIP ATHLETIC PERFORMANCE
PARCEL NO:	2019402124
PARCEL ADDRESS:	0250 MONTGOMERY ST, #150
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$470,000.00
APPLICANT'S OPINION:	\$5,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0007
APPLICANT:	2595 MISSION STREET LLC
PARCEL NO:	3638 085
PARCEL ADDRESS:	3099 22ND ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$331,404.00
APPLICANT'S OPINION:	\$100,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

APPLICATION:	2020-0072
APPLICANT:	HEATH, BLAIR
PARCEL NO:	4144 031
PARCEL ADDRESS:	2331-2333 BRYANT ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$3,805,000.00
APPLICANT'S OPINION:	\$1,975,425.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR



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20) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0183
APPLICANT:	CHSP FISHERMAN WHARF LLC
PARCEL NO:	0029 007
PARCEL ADDRESS:	0555 NORTH POINT ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$162,100,000.00
APPLICANT'S OPINION:	\$113,470,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

21) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2020-0184 CHSP UNION SQUARE LLC 0305 008 0542 GEARY ST Request to accept as timely filed \$8,250,000.00 \$5,775,000.00 2019 Real Property SUPPLEMENTAL
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STATUS:	POST/TP

22) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2020-0185 CHSP UNION SQUARE LLC 0305 009 0550 GEARY ST Request to accept as timely filed \$102,800,000.00 \$72,000,000.00 2019 Real Property SUPPLEMENTAL
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

APPLICATION:	2020-0343
APPLICANT:	AYOUB, KATHY
PARCEL NO:	3116 028
PARCEL ADDRESS:	0597-0599 MONTEREY BLVD
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$2,129,805.00
APPLICANT'S OPINION:	\$1,097,028.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL



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24) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0407
APPLICANT:	KONSTANTIN & RIMA VOLODARSKY REVOC LVG
PARCEL NO:	2322 031
PARCEL ADDRESS:	1721 RIVERA ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$694,922.00
APPLICANT'S OPINION:	\$285,632.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

25) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS:	2020-0653 M&C REAL ESTATE VENTURES LLC 0459 046 1598 BAY ST, #205
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$1,025,000.00
APPLICANT'S OPINION:	\$567,078.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

26) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0987
APPLICANT:	M&C REAL ESTATE VENTURES LLC
PARCEL NO:	0459 045
PARCEL ADDRESS:	1598 BAY ST, #204
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$1,700,000.00
APPLICANT'S OPINION:	\$1,143,864.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

APPLICANT:PARCEL NO:PARCEL ADDRESS:TOPIC:CURRENT ASSESSMENT:APPLICANT'S OPINION:TAXABLE YEAR:	2020-0988 M&C REAL ESTATE VENTURES LLC 0459 047 1598 BAY ST, #206 Request to accept as timely filed \$1,650,000.00 \$1,077,562.00 2019 Real Property
	Real Property SUPPLEMENTAL



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28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0989	
APPLICANT: M&C REAL ESTATE VENTURES LL	С
PARCEL NO: 0459 058	
PARCEL ADDRESS: 1598 BAY ST, #402	
TOPIC: Request to accept as timely filed	
CURRENT ASSESSMENT: \$1,850,000.00	
APPLICANT'S OPINION: \$1,044,059.00	
TAXABLE YEAR: 2019	
APPEAL TYPE: Real Property	
ROLL TYPE: SUPPLEMENTAL	

29) Hearing, discussion, and possible action involving:

APPLICANT: M&C REAL ESTATE VENTURES LLC	APPLICATION:	2020-0990
DADGEL NO 0450.050	APPLICANT:	M&C REAL ESTATE VENTURES LLC
PARCEL NO: 0459 059	PARCEL NO:	0459 059
PARCEL ADDRESS: 1598 BAY ST, #403	PARCEL ADDRESS:	1598 BAY ST, #403
TOPIC: Request to accept as timely filed	TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT: \$2,750,000.00	CURRENT ASSESSMENT:	\$2,750,000.00
APPLICANT'S OPINION: \$1,655,712.00	APPLICANT'S OPINION:	\$1,655,712.00
TAXABLE YEAR: 2019	TAXABLE YEAR:	2019
APPEAL TYPE: Real Property	APPEAL TYPE:	Real Property
ROLL TYPE: SUPPLEMENTAL	ROLL TYPE:	SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1353
APPLICANT:	28 SASF OWNER LLC
PARCEL NO:	0261 017
PARCEL ADDRESS:	0222 SANSOME ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$124,994,663.00
APPLICANT'S OPINION:	\$82,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

APPLICATION:	2020-1354
APPLICANT:	28 SASF OWNER LLC
PARCEL NO:	0261 017
PARCEL ADDRESS:	0222 SANSOME ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$124,428,929.00
APPLICANT'S OPINION:	\$82,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP



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32) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1413
APPLICANT: PARCEL NO:	HAINES, JEMIMA 4211 026
PARCEL ADDRESS:	1115 HAMPSHIRE ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$1,786,200.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1414
APPLICANT:	1049 MARKET STREET, LLC
PARCEL NO:	3703 067
PARCEL ADDRESS:	1049 MARKET ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$4,056,919.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1415
APPLICANT:	1049 MARKET STREET, LLC
PARCEL NO:	3703 067
PARCEL ADDRESS:	1049 MARKET ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$4,138,056.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT:	2020-1417 CHEN, WILLIAM
PARCEL NO:	0146 009
PARCEL ADDRESS:	0674 BROADWAY
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$3,200,000.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL



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36) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1634
APPLICANT:	LAM, TOMMY
PARCEL NO:	5814 040
PARCEL ADDRESS:	4280-4284 FOLSOM ST
TOPIC:	Request to accept as timely filed
CURRENT ASSESSMENT:	\$750,000.00
APPLICANT'S OPINION:	\$600,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

37) Hearing, discussion, and possible action involving:

2020-1638 LEMUS, JAIME 3540 001 0106-0112 NOE ST Request to accept as timely filed \$1,011,767.00 \$0.00 2019 Real Property
Real Property SUPPLEMENTAL

38) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2020-1639 ALLEY, PAUL 3540 001 0106-0112 NOE ST Request to accept as timely filed \$3,139,995.00 \$630,000.00 2019 Real Property
ROLL TYPE:	SUPPLEMENTAL
KULL I I PE:	SUPPLEMENTAL

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2020-7447 BRZEZINSKI, MAREK 0528 010 2734-2736 GOUGH ST To Amend application. \$1,861,653.00 \$1,720,103.00 2020 Real Property
APPEAL TYPE: ROLL TYPE:	Real Property REGULAR



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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>

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.



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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: <u>English</u> | <u>中文</u> | <u>Español</u> | <u>Filipino</u>

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