

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**  
**Room 406, City Hall**  
**Friday, February 22, 2019**  
**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:

APPLICATION:	2016-0740
APPLICANT:	NGUYEN, PHUONG
PARCEL NO:	5992A030
PARCEL ADDRESS:	0609 CAMBRIDGE ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$900,000.00
APPLICANT'S OPINION:	\$469,561.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2017-0301
APPLICANT:	100-120 POWELL OWNER LP
PARCEL NO:	0327 012
PARCEL ADDRESS:	0100 - 0118 POWELL ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$97,425,013.00
APPLICANT'S OPINION:	\$50,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0318  
APPLICANT: 100-120 POWELL OWNER LP  
PARCEL NO: 0327 013  
PARCEL ADDRESS: 0120 POWELL ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$41,753,577.00  
APPLICANT'S OPINION: \$20,000,000.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0369  
APPLICANT: CP III RINCON TOWERS, INC.  
PARCEL NO: 3716 024  
PARCEL ADDRESS: 0088 HOWARD ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$105,241,083.00  
APPLICANT'S OPINION: \$73,000,000.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0804  
APPLICANT: MARRIOTT INTERNATIONAL  
PARCEL NO: 2017700654  
PARCEL ADDRESS: 55 FOURTH STREET LTS 96  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$468,162,361.00  
APPLICANT'S OPINION: \$351,121,770.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0289  
APPLICANT: SAN FRANCISCO ELECTRIC TOUR CO.  
PARCEL NO: 2018980491  
PARCEL ADDRESS:  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$269,724.00  
APPLICANT'S OPINION: \$152,959.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0290  
APPLICANT: SAN FRANCISCO ELECTRIC TOUR CO.  
PARCEL NO: 2018980492  
PARCEL ADDRESS:  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$275,110.00  
APPLICANT'S OPINION: \$166,245.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

9) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0291  
APPLICANT: SAN FRANCISCO ELECTRIC TOUR CO.  
PARCEL NO: 2018980493  
PARCEL ADDRESS:  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$279,308.00  
APPLICANT'S OPINION: \$137,803.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0292  
APPLICANT: SAN FRANCISCO ELECTRIC TOUR CO.  
PARCEL NO: 2018980494  
PARCEL ADDRESS:  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$284,894.00  
APPLICANT'S OPINION: \$129,890.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0293  
APPLICANT: SAN FRANCISCO ELECTRIC TOUR CO.  
PARCEL NO: 2018980495  
PARCEL ADDRESS:  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$290,590.00  
APPLICANT'S OPINION: \$125,622.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0302  
APPLICANT: USMAN, TEDDY  
PARCEL NO: 6998 033  
PARCEL ADDRESS: 0238 BEVERLY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$97,528.00  
APPLICANT'S OPINION: \$30,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0340  
APPLICANT: CIM URBAN REIT PROPERTIES II LP  
PARCEL NO: 3787 024  
PARCEL ADDRESS: 0260 TOWNSEND ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$40,940,067.00  
APPLICANT'S OPINION: \$20,470,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0344  
APPLICANT: PARAMOUNT 1700 LLC  
PARCEL NO: 0664 007  
PARCEL ADDRESS: 1700 BUSH ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,583,300.00  
APPLICANT'S OPINION: \$4,200,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0349  
APPLICANT: EMPORIUM MALL LLC  
PARCEL NO: 3705 050  
PARCEL ADDRESS: 0845 MARKET ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$77,243,900.00  
APPLICANT'S OPINION: \$38,622,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD/PHC

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0350  
APPLICANT: EMPORIUM MALL LLC  
PARCEL NO: 3705 056  
PARCEL ADDRESS: 0845 MARKET ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$466,088,208.00  
APPLICANT'S OPINION: \$233,044,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD/PHC

17) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0367  
APPLICANT: EMPORIUM MALL LLC/CENTURY THEATRES, INC.  
PARCEL NO: 3705 055  
PARCEL ADDRESS: 0845 MARKET ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$22,338,194.00  
APPLICANT'S OPINION: \$18,750,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0371  
APPLICANT: PACIFICA SFO LLC (PACIFICA SENIOR LIVING)  
PARCEL NO: 0806 002  
PARCEL ADDRESS: 0601 - 0617 LAGUNA ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,630,423.00  
APPLICANT'S OPINION: \$5,120,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0372  
APPLICANT: PACIFICA SFO LLC (PACIFICA SENIOR LIVING)  
PARCEL NO: 0807 035  
PARCEL ADDRESS: 0624 LAGUNA ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$10,984,175.00  
APPLICANT'S OPINION: \$6,660,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0373  
APPLICANT: M DATTANI CREDIT TRUST  
PARCEL NO: 3569 017  
PARCEL ADDRESS: 3312 - 3316 17TH ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$519,116.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

21) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0401  
APPLICANT: SIC-MCM 1008 LARKIN STREET LP  
PARCEL NO: 0301 014  
PARCEL ADDRESS: 0982 - 0990 POST/1008 LARKIN ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$17,980,331.00  
APPLICANT'S OPINION: \$8,990,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0402  
APPLICANT: SIC-MCM 750 OFARRELL STREET  
PARCEL NO: 0320 011  
PARCEL ADDRESS: 0750 O'FARRELL ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$15,080,992.00  
APPLICANT'S OPINION: \$7,540,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0403  
APPLICANT: SIC-MCM 72 GOUGH STREET LP  
PARCEL NO: 0854 006  
PARCEL ADDRESS: 1684 - 1698 MARKET ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$17,062,613.00  
APPLICANT'S OPINION: \$8,531,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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24) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0465
APPLICANT:	CLARK CONSTRUCTION GROUP
PARCEL NO:	2018702437
PARCEL ADDRESS:	180 Howard Street
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$2,525,416.00
APPLICANT'S OPINION:	\$1,300,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0467
APPLICANT:	PARK TOWER
PARCEL NO:	2018702429
PARCEL ADDRESS:	180 Howard Street
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$981,723.00
APPLICANT'S OPINION:	\$490,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0470
APPLICANT:	PONTE GADEA CALIFORNIA, LLC
PARCEL NO:	0327 026
PARCEL ADDRESS:	0150 POWELL ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$72,416,155.00
APPLICANT'S OPINION:	\$54,300,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0575
APPLICANT:	HEARST CORPORATION, INC.
PARCEL NO:	2018520514
PARCEL ADDRESS:	598 BRANNAN ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$175,270.00
APPLICANT'S OPINION:	\$2.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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28) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0584
APPLICANT:	FRANKLIN POST LP
PARCEL NO:	0689 003
PARCEL ADDRESS:	1314V POST ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$4,708,653.00
APPLICANT'S OPINION:	\$2,354,326.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0585
APPLICANT:	24TH PORRERO PARTNERSHIP LP
PARCEL NO:	4212 019
PARCEL ADDRESS:	1189 POTRERO AVE
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$6,312,540.00
APPLICANT'S OPINION:	\$3,156,270.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

30) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0586
APPLICANT:	SURVIVORS TRUST
PARCEL NO:	1440 040
PARCEL ADDRESS:	0745 CLEMENT ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$9,119,114.00
APPLICANT'S OPINION:	\$4,559,557.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0587
APPLICANT:	CONTRA COSTA DEVELOPMENT INC.
PARCEL NO:	2025 003B
PARCEL ADDRESS:	1754 NORIEGA ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$5,077,290.00
APPLICANT'S OPINION:	\$2,538,646.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0588  
APPLICANT: G & G INVESTMENTS  
PARCEL NO: 3529 051  
PARCEL ADDRESS: 1750 HARRISON ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$3,207,949.00  
APPLICANT'S OPINION: \$1,603,975.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0589  
APPLICANT: WALGREEN CO.  
PARCEL NO: 0816 033  
PARCEL ADDRESS: 0300 GOUGH ST, #1  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$4,321,456.00  
APPLICANT'S OPINION: \$2,160,729.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0590  
APPLICANT: WALGREEN CO.  
PARCEL NO: 1493 001  
PARCEL ADDRESS: 0025 POINT LOBOS AVE  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$4,941,885.00  
APPLICANT'S OPINION: \$2,470,943.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0591  
APPLICANT: WALGREEN CO.  
PARCEL NO: 2385 046  
PARCEL ADDRESS: 3001 - 3021 TARAVAL ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$4,737,718.00  
APPLICANT'S OPINION: \$2,368,859.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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### 36) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0592
APPLICANT:	WALGREEN CO.
PARCEL NO:	5414 031
PARCEL ADDRESS:	5300 SITUS TO BE ASSIGNED ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$5,403,230.00
APPLICANT'S OPINION:	\$2,701,615.00
TAXABLE YEAR:	2018
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](mailto: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/>

### **Lobbyist Registration and Reporting 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](http://www.sfgov.org/ethics).

### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (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 Peggy Nevin 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 a Peggy Nevin at (415) 554-5184.

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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

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