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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: 200 835 383#**

**Friday, March 03, 2023
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:	2021-2050
APPLICANT:	A-N SFD OWNER LLC
PARCEL NO:	0295 008
PARCEL ADDRESS:	432-462 POWELL ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$152,169,249.00
APPLICANT'S OPINION:	\$121,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

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5) Hearing, discussion, and possible action involving:

APPLICATION:	2021-2051
APPLICANT:	A-N SFD OWNER LLC
PARCEL NO:	0295 008
PARCEL ADDRESS:	432-462 POWELL ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$152,169,249.00
APPLICANT'S OPINION:	\$121,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0019
APPLICANT:	RYTI NANCY E SPOUSAL IRREVOC TR
PARCEL NO:	0650 021
PARCEL ADDRESS:	2021 CALIFORNIA ST
TOPIC:	
CURRENT ASSESSMENT:	\$2,930,584.00
APPLICANT'S OPINION:	\$50,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0022
APPLICANT:	JOHN SLOAN REVOC TRUST
PARCEL NO:	0256 007
PARCEL ADDRESS:	720-724 PINE ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,960,000.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

8) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0031
APPLICANT:	MONACO PROPERTIES LP
PARCEL NO:	3518 003
PARCEL ADDRESS:	228-230 9TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,316,141.00
APPLICANT'S OPINION:	\$2,500,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0032
APPLICANT:	MONACO PROPERTIES LP
PARCEL NO:	3518 003
PARCEL ADDRESS:	228-230 9TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,823,054.00
APPLICANT'S OPINION:	\$2,500,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0033
APPLICANT:	MONACO PROPERTIES LP
PARCEL NO:	3518 004
PARCEL ADDRESS:	234 9TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,548,000.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0034
APPLICANT:	MONACO PROPERTIES LP
PARCEL NO:	3518 004
PARCEL ADDRESS:	234 9TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,626,196.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0062
APPLICANT:	SC 901 BATTERY LC
PARCEL NO:	0142 006
PARCEL ADDRESS:	998 SANSOME 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
STATUS:	WD/PHC

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13) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0063
APPLICANT:	SC 901 BATTERY LC
PARCEL NO:	0135 003
PARCEL ADDRESS:	901-911 BATTERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$52,027,823.00
APPLICANT'S OPINION:	\$38,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

14) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0080
APPLICANT:	JOHN SLOAN REVOC TRUST
PARCEL NO:	0256 007
PARCEL ADDRESS:	720-724 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,960,000.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WD/PHC

15) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0081
APPLICANT:	JOHN SLOAN REVOC TRUST
PARCEL NO:	0256 007
PARCEL ADDRESS:	720-724 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,039,200.00
APPLICANT'S OPINION:	\$3,060,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WD/PHC

16) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0082
APPLICANT:	JOHN SLOAN REVOC TRUST
PARCEL NO:	0256 007
PARCEL ADDRESS:	720-724 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,119,982.00
APPLICANT'S OPINION:	\$3,121,200.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WD/PHC

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17) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0083
APPLICANT:	JOHN SLOAN REVOC TRUST
PARCEL NO:	0256 007
PARCEL ADDRESS:	720-724 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,162,664.00
APPLICANT'S OPINION:	\$2,500,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0086
APPLICANT:	PETERSEN, SUNI
PARCEL NO:	20220000158
PARCEL ADDRESS:	South Beach Harbor
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$153,000.00
APPLICANT'S OPINION:	\$15,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0087
APPLICANT:	HWA 555 OWNERS LLC
PARCEL NO:	0259 028
PARCEL ADDRESS:	345 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$74,419,411.00
APPLICANT'S OPINION:	\$40,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

20) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0088
APPLICANT:	RIU CALIFORNIA LLC
PARCEL NO:	0020 001
PARCEL ADDRESS:	2500 MASON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$293,621,780.00
APPLICANT'S OPINION:	\$170,059,468.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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21) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0101
APPLICANT:	420 14TH PARTNERS, LP
PARCEL NO:	3533 011
PARCEL ADDRESS:	420 14TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,044,563.00
APPLICANT'S OPINION:	\$2,600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

22) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0103
APPLICANT:	OAKWOOD STONE APARTMENTS, LP
PARCEL NO:	3587 071
PARCEL ADDRESS:	0009-11 OAKWOOD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,404,886.00
APPLICANT'S OPINION:	\$4,014,080.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

23) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0106
APPLICANT:	FILBERT FLL APARTMENTS, LP
PARCEL NO:	0219 007
PARCEL ADDRESS:	1430 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,336,070.00
APPLICANT'S OPINION:	\$2,350,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

24) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0268
APPLICANT:	FMSF INC.
PARCEL NO:	20220009105
PARCEL ADDRESS:	1276 MARKET ST
TOPIC:	Other
CURRENT ASSESSMENT:	\$2,241,504.00
APPLICANT'S OPINION:	\$1,338,636.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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25) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0307
APPLICANT:	CITY RING, LLC
PARCEL NO:	3564 093
PARCEL ADDRESS:	3571 16TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,756,524.00
APPLICANT'S OPINION:	\$2,854,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0315
APPLICANT:	SCCA STORE HOLDINGS, INC.
PARCEL NO:	0295 007
PARCEL ADDRESS:	384 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$152,815,476.00
APPLICANT'S OPINION:	\$75,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0328
APPLICANT:	MILTON J COSMOS TRUST
PARCEL NO:	1269 161
PARCEL ADDRESS:	225 FREDERICK ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,850,000.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WD/PHC

28) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0330
APPLICANT:	A-Z300 GRANT LLC
PARCEL NO:	0287 035
PARCEL ADDRESS:	300 GRANT AVE
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$2,957,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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29) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0331
APPLICANT:	A-Z300 GRANT LLC
PARCEL NO:	0287 035
PARCEL ADDRESS:	300 GRANT AVE
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$54,950,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0332
APPLICANT:	A-Z300 GRANT LLC
PARCEL NO:	0287 035
PARCEL ADDRESS:	300 GRANT AVE
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$54,950,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

31) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0345
APPLICANT:	WONG, STEPHEN
PARCEL NO:	1085 038
PARCEL ADDRESS:	828 ANZA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,800,000.00
APPLICANT'S OPINION:	\$5,350,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0390
APPLICANT:	NASIR, JAVAID
PARCEL NO:	2623 006
PARCEL ADDRESS:	376 CASTRO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,687,428.00
APPLICANT'S OPINION:	\$1,612,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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33) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0402
APPLICANT:	CENTRAL NOPA LLC
PARCEL NO:	1150 028
PARCEL ADDRESS:	964-970 CENTRAL AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,146,568.00
APPLICANT'S OPINION:	\$3,345,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0408
APPLICANT:	TANG, EDDIE
PARCEL NO:	1335 014
PARCEL ADDRESS:	90 W WEST CLAY ST
TOPIC:	Construction in Progress
CURRENT ASSESSMENT:	\$2,456,358.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

35) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0416
APPLICANT:	CLARKE RALSTON THOMAS & ROMINA
PARCEL NO:	1855 040
PARCEL ADDRESS:	529-531 KIRKHAM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,390,914.00
APPLICANT'S OPINION:	\$1,554,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

36) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0426
APPLICANT:	CASA CW LLC
PARCEL NO:	0741 007
PARCEL ADDRESS:	640-644 POLK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,518,680.00
APPLICANT'S OPINION:	\$3,311,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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37) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0434
APPLICANT:	121 EGA LIMITED PARTNERS
PARCEL NO:	1701 006
PARCEL ADDRESS:	1225 LA PLAYA
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,999,481.00
APPLICANT'S OPINION:	\$2,412,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

38) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0435
APPLICANT:	260 TOWNSEND OWNER LLC
PARCEL NO:	3787 024
PARCEL ADDRESS:	260 TOWNSEND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$69,377,780.00
APPLICANT'S OPINION:	\$34,665,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

39) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0437
APPLICANT:	BEHRINGER HARVARD MISSION OWNE
PARCEL NO:	3547 053
PARCEL ADDRESS:	71V SITUS TO BE ASSIGNED AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$134,286,902.00
APPLICANT'S OPINION:	\$67,273,642.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

40) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0457
APPLICANT:	RADHA KRISHNA, LLC
PARCEL NO:	3703 002
PARCEL ADDRESS:	20-22 6TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,182,129.00
APPLICANT'S OPINION:	\$1,419,533.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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41) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0463
APPLICANT:	1201 TENNESSEE LLC (GID)
PARCEL NO:	4172 022
PARCEL ADDRESS:	2660 3RD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$175,830,950.00
APPLICANT'S OPINION:	\$87,916,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

42) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0468
APPLICANT:	KR 100 HOOPER LLC
PARCEL NO:	3808 015
PARCEL ADDRESS:	100 HOOPER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$371,317,100.00
APPLICANT'S OPINION:	\$325,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

43) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0485
APPLICANT:	2346 LOMBARD LLC
PARCEL NO:	0489 015
PARCEL ADDRESS:	2346-2346 LOMBARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,150,602.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

44) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0506
APPLICANT:	CDC SAN FRANCISCO, LLC
PARCEL NO:	3724 072
PARCEL ADDRESS:	888 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$243,670,516.00
APPLICANT'S OPINION:	\$121,835,232.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR

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45) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0513
APPLICANT:	AG 220 POST LLC
PARCEL NO:	0294 007
PARCEL ADDRESS:	216-220 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$81,304,970.00
APPLICANT'S OPINION:	\$37,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

46) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0522
APPLICANT:	CATHERINE S SANGER TRUST
PARCEL NO:	0113 063
PARCEL ADDRESS:	38-50 CALHOUN
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,081,651.00
APPLICANT'S OPINION:	\$570,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

47) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0535
APPLICANT:	SAN FRANCISCO 722 MONTGOMERY LLC
PARCEL NO:	0196 056
PARCEL ADDRESS:	722-726 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$17,432,686.00
APPLICANT'S OPINION:	\$12,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

48) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0536
APPLICANT:	SAN FRANCISCO O'FARRELL PROJECT, LLC
PARCEL NO:	0327 018
PARCEL ADDRESS:	165-167 O'FARRELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,946,914.00
APPLICANT'S OPINION:	\$17,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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49) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0537
APPLICANT:	WEST VALLEY ASSET MANAGEMENT
PARCEL NO:	0028 014
PARCEL ADDRESS:	1255-1275 COLUMBUS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$27,044,297.00
APPLICANT'S OPINION:	\$18,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

50) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0543
APPLICANT:	GS ARGENTA PROJECT OWNER LLC
PARCEL NO:	0814 022
PARCEL ADDRESS:	1 POLK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$125,447,640.00
APPLICANT'S OPINION:	\$62,724,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

51) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0544
APPLICANT:	BEHRINGER HARVARD MISSION OWNE
PARCEL NO:	3547 053
PARCEL ADDRESS:	71V SITUS TO BE ASSIGNED AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$134,286,902.00
APPLICANT'S OPINION:	\$67,274,642.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

52) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0545
APPLICANT:	400 MONTGOMERY FEE OWNER CALL
PARCEL NO:	0239 009
PARCEL ADDRESS:	400 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$79,868,960.00
APPLICANT'S OPINION:	\$39,935,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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53) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0548
APPLICANT:	233 GEARY STREET PROPERTY OWNER LLC
PARCEL NO:	0314 020
PARCEL ADDRESS:	251-259 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$262,794,600.00
APPLICANT'S OPINION:	\$131,396,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

54) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0549
APPLICANT:	HANDLERY HOTELS, INC.
PARCEL NO:	0315 013
PARCEL ADDRESS:	268 OFARRELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,412,385.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

55) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0550
APPLICANT:	HANDLERY HOTELS, INC.
PARCEL NO:	0315 014
PARCEL ADDRESS:	272 OFARRELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,615,413.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

56) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0551
APPLICANT:	ATC INDOOR DAS, LLC
PARCEL NO:	20220011273
PARCEL ADDRESS:	601 16TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,071,171.00
APPLICANT'S OPINION:	\$617,688.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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57) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0552
APPLICANT:	ATC INDOOR DAS, LLC
PARCEL NO:	20220011281
PARCEL ADDRESS:	1 MONTGOMERY ST #450
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$645,776.00
APPLICANT'S OPINION:	\$147,605.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

58) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0553
APPLICANT:	ATC INDOOR DAS, LLC
PARCEL NO:	20220011279
PARCEL ADDRESS:	3251 20TH AVE #300
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,025,655.00
APPLICANT'S OPINION:	\$119,155.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

59) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0554
APPLICANT:	ATC INDOOR DAS, LLC
PARCEL NO:	20220011294
PARCEL ADDRESS:	460 DAVIS CT
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$660,754.00
APPLICANT'S OPINION:	\$185,088.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

60) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0555
APPLICANT:	MARKET DOLORES LLC
PARCEL NO:	3535 042
PARCEL ADDRESS:	38 DOLORES ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$71,339,926.00
APPLICANT'S OPINION:	\$59,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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61) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7019
APPLICANT:	TEERAPAT PRAISAN
PARCEL NO:	3732 130
PARCEL ADDRESS:	973-975 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,448,000.00
APPLICANT'S OPINION:	\$1,100,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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.

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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.

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

Resolution No. 2023-003

**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

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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



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