

Phone (415) 554-6778
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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: 803 697 776#**

Monday, March 06, 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) Announcements
- 2) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

3) Hearing, discussion, and possible

APPLICATION:	2022-0091
APPLICANT:	BCP-CG 650 PROPERTY LLC
PARCEL NO:	3783 009
PARCEL ADDRESS:	699 8TH ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$229,000.00
APPLICANT'S OPINION:	\$5,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0092
APPLICANT:	BCP-CG 650 PROPERTY LLC
PARCEL NO:	3783 009
PARCEL ADDRESS:	699 8TH ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$229,000.00
APPLICANT'S OPINION:	\$229,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0102
APPLICANT:	BLVD APARTMENTS, LP
PARCEL NO:	0623 001b
PARCEL ADDRESS:	1725 VAN NESS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,317,454.00
APPLICANT'S OPINION:	\$12,350,676.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0104
APPLICANT:	BUCHANAN PACIFIC PARTNERS, LP
PARCEL NO:	0590 009
PARCEL ADDRESS:	2199 PACIFIC AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,169,492.00
APPLICANT'S OPINION:	\$7,700,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0105
APPLICANT:	PINE STREET TERRACE APARTMENTS
PARCEL NO:	0275 010
PARCEL ADDRESS:	1035 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,761,725.00
APPLICANT'S OPINION:	\$9,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0107
APPLICANT:	ELIZABETH COURT, LP
PARCEL NO:	0776 004
PARCEL ADDRESS:	1400 MCALLISTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,866,424.00
APPLICANT'S OPINION:	\$7,650,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0108
APPLICANT:	39 FAIR OAKS ASSOCIATES, LP
PARCEL NO:	3618 067
PARCEL ADDRESS:	39 FAIR OAKS ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,879,970.00
APPLICANT'S OPINION:	\$7,004,300.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0109
APPLICANT:	UNIVERSITY PRESIDENT ASSOCIATES, LP
PARCEL NO:	0048 015
PARCEL ADDRESS:	900 CHESTNUT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$27,348,471.00
APPLICANT'S OPINION:	\$19,250,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0110
APPLICANT:	BENJAMIN ARMS, LP
PARCEL NO:	0623 001
PARCEL ADDRESS:	1755 VAN NESS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$33,084,398.00
APPLICANT'S OPINION:	\$26,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0154
APPLICANT:	1140 HARRISON ASSOCIATES LP
PARCEL NO:	3755 023
PARCEL ADDRESS:	1140 HARRISON ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$191,500,000.00
APPLICANT'S OPINION:	\$150,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0605
APPLICANT:	JSR HOSPITALITY INC
PARCEL NO:	0282 002
PARCEL ADDRESS:	749 TAYLOR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,485,606.00
APPLICANT'S OPINION:	\$2,276,210.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

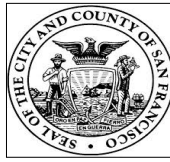
14) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0606
APPLICANT:	587 EDDY STREET LLC
PARCEL NO:	0336 014a
PARCEL ADDRESS:	0581-585 EDDY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$24,657,980.00
APPLICANT'S OPINION:	\$12,977,841.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0607
APPLICANT:	SHREE JALARAM TOWN HOUSE MOTEL
PARCEL NO:	0496 007
PARCEL ADDRESS:	1650 LOMBARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,505,246.00
APPLICANT'S OPINION:	\$4,250,123.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0608
APPLICANT:	2930 EL CAMINO LLC
PARCEL NO:	0739 002
PARCEL ADDRESS:	700 EDDY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,654,856.00
APPLICANT'S OPINION:	\$7,327,428.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0609
APPLICANT:	MALTI INVESTMENTS LLC
PARCEL NO:	0838 004
PARCEL ADDRESS:	131-135 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,020,756.00
APPLICANT'S OPINION:	\$2,010,378.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0611
APPLICANT:	SF AEC 14 LLC
PARCEL NO:	3555 018
PARCEL ADDRESS:	3140-3150 16TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,049,871.00
APPLICANT'S OPINION:	\$5,024,936.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0612
APPLICANT:	FRE 593 LLC
PARCEL NO:	3707 002
PARCEL ADDRESS:	20-28 2ND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$21,444,034.00
APPLICANT'S OPINION:	\$10,722,017.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0613
APPLICANT:	S & S HOSPITALITY INC
PARCEL NO:	3730 027
PARCEL ADDRESS:	1188 1190 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,124,637.00
APPLICANT'S OPINION:	\$1,501,703.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0614
APPLICANT:	D & K PATEL 2011 REVOC TR
PARCEL NO:	3755 079
PARCEL ADDRESS:	10 HALLAM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,749,588.00
APPLICANT'S OPINION:	\$2,423,344.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0615
APPLICANT:	888 BRYANT LLC
PARCEL NO:	3762 018
PARCEL ADDRESS:	544 BRYANT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,731,261.00
APPLICANT'S OPINION:	\$1,865,631.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

23) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0616
APPLICANT:	2290 3RD STREET LLC
PARCEL NO:	4059 009
PARCEL ADDRESS:	2290-2298 3RD ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$37,200,000.00
APPLICANT'S OPINION:	\$18,972,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

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24) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0619
APPLICANT:	33 8TH STREET LLC/TRINITY PROPERTIES
PARCEL NO:	3702a002
PARCEL ADDRESS:	33 8TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$295,974,220.00
APPLICANT'S OPINION:	\$140,005,600.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

25) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0621
APPLICANT:	1190 MISSION STREET, LP
PARCEL NO:	3702 391
PARCEL ADDRESS:	1190 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$204,989,530.00
APPLICANT'S OPINION:	\$102,001,500.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0623
APPLICANT:	1325 18TH ST LLC
PARCEL NO:	3637 027
PARCEL ADDRESS:	2637-2645 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,290,347.00
APPLICANT'S OPINION:	\$3,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0624
APPLICANT:	107 KING ROAD LLC
PARCEL NO:	3636 031
PARCEL ADDRESS:	1159 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,986,012.00
APPLICANT'S OPINION:	\$2,400,274.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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28) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0625
APPLICANT:	CR 991-999 VALENCIA LLC
PARCEL NO:	3609 026
PARCEL ADDRESS:	991-999 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,272,023.00
APPLICANT'S OPINION:	\$3,534,661.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

29) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0626
APPLICANT:	CR 535-539 VALENCIA LLC
PARCEL NO:	3569 044
PARCEL ADDRESS:	535-537 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,314,278.00
APPLICANT'S OPINION:	\$1,600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0630
APPLICANT:	LC DEVELOPMENT CORP
PARCEL NO:	3703 003
PARCEL ADDRESS:	26-28 6TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,656,859.00
APPLICANT'S OPINION:	\$1,594,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

31) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0662
APPLICANT:	2141 LAKE ST LLC
PARCEL NO:	3732 045
PARCEL ADDRESS:	944 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,035,626.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0668
APPLICANT:	211 SUTTER ST LLC
PARCEL NO:	0293 001
PARCEL ADDRESS:	211 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$21,948,008.00
APPLICANT'S OPINION:	\$10,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

33) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0683
APPLICANT:	DIMES UNLIMITED
PARCEL NO:	5533 048
PARCEL ADDRESS:	220 BAY SHORE BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,462,072.00
APPLICANT'S OPINION:	\$2,900,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

34) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0685
APPLICANT:	SEVEN HILLS SF LLC
PARCEL NO:	0617 013
PARCEL ADDRESS:	2080 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,359,455.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0686
APPLICANT:	SEVEN HILLS SF LLC
PARCEL NO:	0481 009
PARCEL ADDRESS:	3101 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,879,759.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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36) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0687
APPLICANT:	SEVEN HILLS SF LLC
PARCEL NO:	0582 024
PARCEL ADDRESS:	2635 FILLMORE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,763,404.00
APPLICANT'S OPINION:	\$6,004,200.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0689
APPLICANT:	CARMIKE CINEMAS, INC.
PARCEL NO:	20220028613
PARCEL ADDRESS:	1881 POST ST
TOPIC:	
CURRENT ASSESSMENT:	\$2,632,592.00
APPLICANT'S OPINION:	\$1,975,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0690
APPLICANT:	AMERICAN MULTI - CINEMA, INC.
PARCEL NO:	20220011667
PARCEL ADDRESS:	101 4TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$5,189,266.00
APPLICANT'S OPINION:	\$3,892,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0691
APPLICANT:	VALASSIS DIGITAL INV
PARCEL NO:	20220008116
PARCEL ADDRESS:	560 DAVIS ST #150
TOPIC:	Other
CURRENT ASSESSMENT:	\$254,411.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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40) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0692
APPLICANT:	LOWES HIW INC.
PARCEL NO:	5598 031
PARCEL ADDRESS:	491 BAYSHORE BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$52,095,000.00
APPLICANT'S OPINION:	\$8,052,150.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

41) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0698
APPLICANT:	BCP-CG 650 PROPERTY LLC
PARCEL NO:	3783 009
PARCEL ADDRESS:	699 8TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$621,386,400.00
APPLICANT'S OPINION:	\$330,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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,

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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 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.