

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**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 446 034 175#**

**Friday, March 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) 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 action involving:

APPLICATION:	2020-1216
APPLICANT:	CODDINGTON, GLEN
PARCEL NO:	2020400184
PARCEL ADDRESS:	576
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$84,130.00
APPLICANT'S OPINION:	\$10,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

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

4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7501
APPLICANT: BOSCHETTI, GIAMPAOLO
PARCEL NO: 1174 001
PARCEL ADDRESS: 501 MASONIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,496,960.00
APPLICANT'S OPINION: \$2,100,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7502
APPLICANT: BOSCHETTI, GIAMPAOLO
PARCEL NO: 0104 021
PARCEL ADDRESS: 472-476 UNION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,989,000.00
APPLICANT'S OPINION: \$1,800,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7507
APPLICANT: KONG, SUILING
PARCEL NO: 1240 037
PARCEL ADDRESS: 840 WALLER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,664,100.00
APPLICANT'S OPINION: \$6,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7515
APPLICANT: GB&T DISCOVERY VILLAGE LP
PARCEL NO: 0024 016
PARCEL ADDRESS: 1335 COLUMBUS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,830,583.00
APPLICANT'S OPINION: \$1,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7516
APPLICANT: GB&T DISCOVERY VILLAGE LP
PARCEL NO: 0024 015
PARCEL ADDRESS: 1363-1365 COLUMBUS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,830,583.00
APPLICANT'S OPINION: \$1,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0002
APPLICANT: 1935 JEFFERSON STREET OWNER LP
PARCEL NO: 0914 006D
PARCEL ADDRESS: 1935 JEFFERSON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,936,063.00
APPLICANT'S OPINION: \$3,000,975.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0003
APPLICANT: 530 STOCKTON STREET OWNER LP
PARCEL NO: 0271 017
PARCEL ADDRESS: 530 STOCKTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$20,614,522.00
APPLICANT'S OPINION: \$10,305,550.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0004
APPLICANT: 1472 FILBERT STREET OWNER LP
PARCEL NO: 0523 013
PARCEL ADDRESS: 0
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$41,038,717.00
APPLICANT'S OPINION: \$20,017,787.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0005
APPLICANT: 936 SCOTT STREET OWNER LP
PARCEL NO: 0776 015
PARCEL ADDRESS: 936 SCOTT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,557,027.00
APPLICANT'S OPINION: \$1,700,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0006
APPLICANT: 957 HAYES STREET OWNER LP
PARCEL NO: 0822 031
PARCEL ADDRESS: 957 HAYES ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,516,406.00
APPLICANT'S OPINION: \$3,703,039.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0007
APPLICANT: 140 20TH AVENUE OWNER LP
PARCEL NO: 1379 030
PARCEL ADDRESS: 140 20TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,088,552.00
APPLICANT'S OPINION: \$4,503,535.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0010
APPLICANT: MCREFF RINCON HILL LLC
PARCEL NO: 3749 058
PARCEL ADDRESS: 390 1ST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$114,301,107.00
APPLICANT'S OPINION: \$57,200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0011
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: \$19,700,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0012
APPLICANT: MXB PROPERTIES
PARCEL NO: 0175 027
PARCEL ADDRESS: 451 PACIFIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,983,125.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0013
APPLICANT: MAIN MISSION LLC
PARCEL NO: 3717 022
PARCEL ADDRESS: 123 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$400,890,640.00
APPLICANT'S OPINION: \$200,400,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0014
APPLICANT: MAIN MISSION LLC
PARCEL NO: 3717 023
PARCEL ADDRESS: 123 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,244,537.00
APPLICANT'S OPINION: \$4,100,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0022
APPLICANT: GAEHWILER 2000 TRUST
PARCEL NO: 0742 009
PARCEL ADDRESS: 780 VAN NESS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,565,373.00
APPLICANT'S OPINION: \$5,286,376.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0023
APPLICANT: GAEHWILER 2000 TRUST
PARCEL NO: 0742 010
PARCEL ADDRESS: 755 EDDY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,770,279.00
APPLICANT'S OPINION: \$2,390,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0024
APPLICANT: GAEHWILER 2000 TRUST
PARCEL NO: 4276 040
PARCEL ADDRESS: 2805 25TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,629,321.00
APPLICANT'S OPINION: \$810,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0025
APPLICANT: GAEHWILER 2000 TRUST
PARCEL NO: 4276 041
PARCEL ADDRESS: 2801 25TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,544,173.00
APPLICANT'S OPINION: \$770,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0029
APPLICANT: GAEHWILER 2000 TRUST
PARCEL NO: 4276 040
PARCEL ADDRESS: 2805 25TH ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,550,000.00
APPLICANT'S OPINION: \$810,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0030
APPLICANT: GAEHWILER 2000 TRUST
PARCEL NO: 4276 041
PARCEL ADDRESS: 2801 25TH ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,469,000.00
APPLICANT'S OPINION: \$770,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0041
APPLICANT: 400 CALIFORNIA LLC
PARCEL NO: 0239 003
PARCEL ADDRESS: 400 CALIFORNIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$27,702,807.00
APPLICANT'S OPINION: \$13,947,215.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0042
APPLICANT: 400 CALIFORNIA LLC
PARCEL NO: 0239 029
PARCEL ADDRESS: 430 CALIFORNIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$145,304,955.00
APPLICANT'S OPINION: \$72,700,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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

28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0080
APPLICANT: BENKERT, EMILY
PARCEL NO: 813337
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$32,328.00
APPLICANT'S OPINION: \$10,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0086
APPLICANT: MARKET CENTER OWNER, LP
PARCEL NO: 3708 175
PARCEL ADDRESS: 575 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$451,717,620.00
APPLICANT'S OPINION: \$350,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0088
APPLICANT: BULLETIN BUILDING LLC
PARCEL NO: 3705 007
PARCEL ADDRESS: 814 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$60,653,001.00
APPLICANT'S OPINION: \$30,327,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0089
APPLICANT: EMPORIUM MALL LLC
PARCEL NO: 3705 052
PARCEL ADDRESS: 845 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$113,750,248.00
APPLICANT'S OPINION: \$56,875,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property

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

ROLL TYPE: REGULAR
STATUS: POST/TP

32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0090
APPLICANT: WESTFIELD CORP INC.
PARCEL NO: 802097
PARCEL ADDRESS: 0
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$0.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0091
APPLICANT: EMPORIUM MALL LLC
PARCEL NO: 3705 056
PARCEL ADDRESS: 845 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$489,941,920.00
APPLICANT'S OPINION: \$244,971,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0092
APPLICANT: EMPORIUM MALL LLC
PARCEL NO: 3705 050
PARCEL ADDRESS: 845 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$80,364,551.00
APPLICANT'S OPINION: \$40,599,000.00
TAXABLE YEAR: 2021
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 soft@sfgov.org.

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

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.