

Phone (415) 554-6778
Fax (415) 554-6775
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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 Board 1 Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 936 515 82#**

**Monday, March 11, 2024
09:30 AM (ALL DAY)**

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:	2021-1469
APPLICANT:	HAYES VALLEY LP
PARCEL NO:	0831 023
PARCEL ADDRESS:	325 OCTAVIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$110,498,721.00
APPLICANT'S OPINION:	\$55,915,197.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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4) 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: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0344
APPLICANT: OCTAGON PROPERTIES LLC
PARCEL NO: 2660 043
PARCEL ADDRESS: 1310 CLAYTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,727,542.00
APPLICANT'S OPINION: \$5,500,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0459
APPLICANT: VILLA SOMA LLC
PARCEL NO: 3511 018
PARCEL ADDRESS: 1550-1554 HOWARD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,733,441.00
APPLICANT'S OPINION: \$1,777,105.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0486
APPLICANT: 520 9th STREET LLC
PARCEL NO: 3526 005
PARCEL ADDRESS: 520V 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,871,301.00
APPLICANT'S OPINION: \$4,500,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0557
APPLICANT: 1266 NINTH LLC
PARCEL NO: 1742 043
PARCEL ADDRESS: 1266-1270 9TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$20,127,689.00
APPLICANT'S OPINION: \$14,703,789.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7083
APPLICANT: PONTE GADEA CALIFORNIA LLC
PARCEL NO: 3705Z002
PARCEL ADDRESS: 801 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$219,801,431.00
APPLICANT'S OPINION: \$109,900,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7084
APPLICANT: PONTE GADEA CALIFORNIA LLC
PARCEL NO: 3705Z003
PARCEL ADDRESS: 22 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$199,429,591.00
APPLICANT'S OPINION: \$99,700,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7085
APPLICANT: PONTE GADEA CALIFORNIA LLC
PARCEL NO: 3705Z004
PARCEL ADDRESS: 10 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$19,835,739.00
APPLICANT'S OPINION: \$9,900,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7116
APPLICANT: SPEAR ST CORRIDOR LLC
PARCEL NO: 3717 021
PARCEL ADDRESS: 150 SPEAR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$201,871,496.00
APPLICANT'S OPINION: \$102,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7282
APPLICANT: MACYS CA INC
PARCEL NO: 0314 015
PARCEL ADDRESS: 239 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$35,269,564.00
APPLICANT'S OPINION: \$17,600,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7283
APPLICANT: MACYS CA INC
PARCEL NO: 0314 018
PARCEL ADDRESS: 251-259 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$354,318,015.00
APPLICANT'S OPINION: \$177,200,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7284
APPLICANT: MACYS CA INC
PARCEL NO: 0314 019
PARCEL ADDRESS: 281 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$19,585,408.00
APPLICANT'S OPINION: \$9,800,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7288
APPLICANT: HAYES VALLEY LP
PARCEL NO: 0831 023
PARCEL ADDRESS: 325 OCTAVIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$112,658,778.00
APPLICANT'S OPINION: \$55,700,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7289
APPLICANT: AVB OPERA WAREHOUSE LP
PARCEL NO: 4105 009
PARCEL ADDRESS: 800 INDIANA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$229,809,660.00
APPLICANT'S OPINION: \$114,900,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7435
APPLICANT: EQUITY GROWTH ASSET MANGEMENT
PARCEL NO: 0041 004
PARCEL ADDRESS: 2231-2233 POWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,756,795.00
APPLICANT'S OPINION: \$700,000.00
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/>.

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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 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.