

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: **799 853 113**#

Monday, March 20, 2023 <u>01:30 PM</u>

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:	2021-0334
APPLICANT:	HARRISON & TREAT, LLC
PARCEL NO:	3639 002
PARCEL ADDRESS:	2652 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,145,735.00
APPLICANT'S OPINION:	\$8,100,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGUL AR
ROLL TYPE:	REGULAR



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4) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0036
APPLICANT:	BRYANT STREET HOLDINGS LLC
PARCEL NO:	4022 027
PARCEL ADDRESS:	2000 BRYANT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$154,365,961.00
APPLICANT'S OPINION:	\$80,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0037
APPLICANT:	BRYANT STREET HOLDINGS LLC
PARCEL NO:	4022 027
PARCEL ADDRESS:	2000 BRYANT ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$123,000,000.00
APPLICANT'S OPINION:	\$68,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0059
APPLICANT:	875 CALIFORNIA II LLC
PARCEL NO:	0256 087
PARCEL ADDRESS:	875 CALIFORNIA ST #102
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$1,704,380.00
APPLICANT'S OPINION:	\$1,473,502.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

APPLICATION:	2022-0066
APPLICANT:	1532 HARRISON
PARCEL NO:	3521 056
PARCEL ADDRESS:	1532V HARRISON ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$59,600,000.00
APPLICANT'S OPINION:	\$11,060,400.00
TAXABLE YEAR:	2020



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8) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0077
APPLICANT:	345 TAYLOR OWNER LLC
PARCEL NO:	0324 002
PARCEL ADDRESS:	345 TAYLOR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$56,019,270.00
APPLICANT'S OPINION:	\$28,601,511.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

2022-0090 1066 MARKET LLC 0350 003 1060-1066 MARKET ST
\$148,098,218.00
\$105,000,000.00 2022
Real Property REGULAR POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS:	2022-0191 1030-1040 POLK I1, LLC 0693 015 1030-1042 POLK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,512,964.00
APPLICANT'S OPINION:	\$7,752,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2022-0192
APPLICANT:	737 PINE I1, LLC
PARCEL NO:	0272 001b
PARCEL ADDRESS:	737 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$22,055,206.00
APPLICANT'S OPINION:	\$11,118,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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12) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0193
APPLICANT:	324 LARKIN ST I5 LLC
PARCEL NO:	0347 009
PARCEL ADDRESS:	324 LARKIN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,967,949.00
APPLICANT'S OPINION:	\$5,508,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0194
APPLICANT:	920 LEAVENWORTH ST I5 LLC
PARCEL NO:	0276 017
PARCEL ADDRESS:	920 LEAVENWORTH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,182,411.00
APPLICANT'S OPINION:	\$7,140,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0236
APPLICANT:	100 LAKE ST G1 LP
PARCEL NO:	1355 012
PARCEL ADDRESS:	100 LAKE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,824,852.00
APPLICANT'S OPINION:	\$4,284,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2022-0237
APPLICANT:	175 21ST AVE G1 LP
PARCEL NO:	1381 012
PARCEL ADDRESS:	175 21ST AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,954,515.00
APPLICANT'S OPINION:	\$4,998,927.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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16) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0239
APPLICANT:	415 BUCHANAN ST G1 LP
PARCEL NO:	0841 003
PARCEL ADDRESS:	415 BUCHANAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,166,106.00
APPLICANT'S OPINION:	\$6,018,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0265
APPLICANT:	605 JONES ST I2 LLC
PARCEL NO:	0304 004
PARCEL ADDRESS:	605 JONES ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,074,060.00
APPLICANT'S OPINION:	\$6,046,039.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0266
APPLICANT:	990 FULTON ST I2 LLC
PARCEL NO:	0779 014
PARCEL ADDRESS:	990 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$17,171,151.00
APPLICANT'S OPINION:	\$8,596,086.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT:	2022-0267 1340 LOMBARD ST I2 LLC
PARCEL NO:	0499 002d
PARCEL ADDRESS:	1340-1360 LOMBARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$65,827,029.00
APPLICANT'S OPINION:	\$32,789,869.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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20) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0308
APPLICANT:	POLK STREET GROUP, LLC
PARCEL NO:	0691 002
PARCEL ADDRESS:	1101-1127 POLK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,550,414.00
APPLICANT'S OPINION:	\$5,130,000.00
TAXABLE YEAR:	2022

21) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS:	2022-0311 POWELL PARTNERS, LLC 0117 016 1636-1656 POWELL ST Decline in Value
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,232,148.00
APPLICANT'S OPINION:	\$3,739,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) 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
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
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24) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0436
APPLICANT:	GS 1401 MISSION PROJECT OWNER
PARCEL NO:	3510 001
PARCEL ADDRESS:	1415 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$76,233,560.00
APPLICANT'S OPINION:	\$38,116,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

25) Hearing, discussion, and possible action involving:

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7055
APPLICANT:	RP PENNSYLVANIA AVE
PARCEL NO:	4167 011
PARCEL ADDRESS:	790 PENNSYLVANIA AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$26,891,820.00
APPLICANT'S OPINION:	\$13,410,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

TOPIC:DecCURRENT ASSESSMENT:\$16APPLICANT'S OPINION:\$8,3TAXABLE YEAR:202APPEAL TYPE:Rea	l Property
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ROLL TYPE: REC	GULAR



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28) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7062
APPLICANT:	HARRISON & TREAT, LLC
PARCEL NO:	3639 002
PARCEL ADDRESS:	2652 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,468,649.00
APPLICANT'S OPINION:	\$8,200,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7067
APPLICANT:	RP PENNSYLVANIA LLC
PARCEL NO:	4167 013
PARCEL ADDRESS:	1395 22ND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$215,680,585.00
APPLICANT'S OPINION:	\$107,825,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:



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32) Hearing, discussion, and possible action involving:

APPEAL TYPE: Real Property ROLL TYPE: REGULAR	APPEAL TYPE: Real Property		- ·
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33) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7098
APPLICANT:	915 MINNA LLC
PARCEL NO:	3510 058
PARCEL ADDRESS:	915 MINNA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$31,671,956.00
APPLICANT'S OPINION:	\$15,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7099
APPLICANT:	1201 SUTTER LLC
PARCEL NO:	0691 001
PARCEL ADDRESS:	1145 POLK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$31,264,642.00
APPLICANT'S OPINION:	\$15,600,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2022-7141
APPLICANT:	NM-JASPER LLC
PARCEL NO:	3749 059
PARCEL ADDRESS:	45 LANSING ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$322,186,222.00
APPLICANT'S OPINION:	\$292,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property



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36) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT:	2022-7250 GOODMAN, KEITH
PARCEL NO:	1446 048
PARCEL ADDRESS:	1345 CLEMENT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,664,985.00
APPLICANT'S OPINION:	\$4,813,516.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2022-7287 AVA NINTH LP 3701 066 55 9TH ST Decline in Value \$183,080,896.00 \$90,700,000.00 2022 Real Property
	Real Property REGULAR

38) 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



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40) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7305
APPLICANT:	SOMA ACQUISITION LLC
PARCEL NO:	3995 022
PARCEL ADDRESS:	595 MARIPOSA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$19,629,412.00
APPLICANT'S OPINION:	\$9,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

41) Hearing, discussion, and possible action involving:

APPLICANT'S OPINION:\$3,000,000.00TAXABLE YEAR:2022APPEAL TYPE:Real PropertyROLL TYPE:REGULARSTATUS:POST/TP	TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	2022 Real Property REGULAR
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42) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7708
APPLICANT:	GHC OF SAN FRAN 68, LLC (LESSEE)
PARCEL NO:	1853 028
PARCEL ADDRESS:	1575 7TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,700,000.00
APPLICANT'S OPINION:	\$1,300,000.00
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.



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Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <u>http://www.sfgov.org/sunshine/.</u>

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.