

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 Board 1 Hearing

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 194 910 709#**

**Tuesday, March 26, 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:	2019-1258
APPLICANT:	BCAL 655 MONTGOMERY PROPERTY LLC
PARCEL NO:	0208 028
PARCEL ADDRESS:	655 MONTGOMERY ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$228,900,000.00
APPLICANT'S OPINION:	\$70,000,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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: 2019-1259  
APPLICANT: BCAL 655 MONTGOMERY PROPERTY LLC  
PARCEL NO: 0208 028  
PARCEL ADDRESS: 655 MONTGOMERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$228,900,000.00  
APPLICANT'S OPINION: \$70,000,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

### 5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1208  
APPLICANT: BCAL 655 MONTGOMERY PROPERTY LLC  
PARCEL NO: 0208 028  
PARCEL ADDRESS: 655 MONTGOMERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$235,896,831.00  
APPLICANT'S OPINION: \$150,000,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

### 6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1790  
APPLICANT: RECOLOGY  
PARCEL NO: 20210003639  
PARCEL ADDRESS: 50 CALIFORNIA ST #2400  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$50,334,558.00  
APPLICANT'S OPINION: \$25,167,279.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

### 7) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0694  
APPLICANT: BCAL 655 MONTGOMERY PROPERTY LLC  
PARCEL NO: 0208 028  
PARCEL ADDRESS: 655 MONTGOMERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$240,614,800.00  
APPLICANT'S OPINION: \$120,000,000.00  
TAXABLE YEAR: 2022  
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

### 8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0761  
APPLICANT: GGP-SL LLC BROOKFIELD PROPERTIES RETAIL  
PARCEL NO: 7295 006  
PARCEL ADDRESS: 481V EUCALYPTUS DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$581,297.00  
APPLICANT'S OPINION: \$291,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

### 9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0762  
APPLICANT: GGP-SL LLC BROOKFIELD PROPERTIES RETAIL  
PARCEL NO: 7295 007  
PARCEL ADDRESS: 487V EUCALYPTUS DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$591,809.00  
APPLICANT'S OPINION: \$296,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

### 10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0763  
APPLICANT: STONESTOWN SHOPPING CENTER LP - GENERAL GROWTH PPTYS  
PARCEL NO: 7295 035  
PARCEL ADDRESS: 3251 20TH AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$34,163,301.00  
APPLICANT'S OPINION: \$17,081,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

### 11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0764  
APPLICANT: STONESTOWN SHOPPING CENTER LP - GENERAL GROWTH PPTYS  
PARCEL NO: 7295 038  
PARCEL ADDRESS: 3251 20TH AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$283,818,206.00  
APPLICANT'S OPINION: \$141,909,000.00  
TAXABLE YEAR: 2022  
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: 2022-0765  
APPLICANT: GGP-SL LLC BROOKFIELD PROPERTIES RETAIL  
PARCEL NO: 7296 005  
PARCEL ADDRESS: 245-255 WINSTON DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$60,417,532.00  
APPLICANT'S OPINION: \$30,208,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

### 13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0766  
APPLICANT: STONESTOWN SHOPPING CENTER LP - GENERAL GROWTH PPTY S  
PARCEL NO: 7296 006  
PARCEL ADDRESS: 285 WINSTON DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$44,786,800.00  
APPLICANT'S OPINION: \$22,393,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

### 14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0767  
APPLICANT: GGP-SL LLC BROOKFIELD PROPERTIES RETAIL  
PARCEL NO: 7296 007  
PARCEL ADDRESS: 285 WINSTON DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$18,500,736.00  
APPLICANT'S OPINION: \$9,250,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

### 15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0768  
APPLICANT: GGP-SL LLC BROOKFIELD PROPERTIES RETAIL  
PARCEL NO: 7296 008  
PARCEL ADDRESS: 285V WINSTON DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$656,984.00  
APPLICANT'S OPINION: \$328,000.00  
TAXABLE YEAR: 2022  
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: 2022-0769  
APPLICANT: GGP-SL LLC BROOKFIELD PROPERTIES RETAIL  
PARCEL NO: 7296 009  
PARCEL ADDRESS: 0285V WINSTON DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$157,674.00  
APPLICANT'S OPINION: \$79,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0770  
APPLICANT: GGP-SL LLC BROOKFIELD PROPERTIES RETAIL  
PARCEL NO: 7296 010  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$34,686.00  
APPLICANT'S OPINION: \$17,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1300  
APPLICANT: RECOLOGY INC  
PARCEL NO: 20220003582  
PARCEL ADDRESS: 50 CALIFORNIA ST #2400  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$46,137,804.00  
APPLICANT'S OPINION: \$23,068,902.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1301  
APPLICANT: RECOLOGY INC  
PARCEL NO: 20220003585  
PARCEL ADDRESS: 50 CALIFORNIA ST #2400  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,296,329.00  
APPLICANT'S OPINION: \$648,165.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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:	2022-1403
APPLICANT:	RECOLOGY PROPERTIES INC
PARCEL NO:	4991 007
PARCEL ADDRESS:	501 TUNNEL AVE
TOPIC:	
CURRENT ASSESSMENT:	\$48,154,581.00
APPLICANT'S OPINION:	\$24,077,291.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Both Real & Personal Prty
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 [sof@sfgov.org](mailto:sof@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](http://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](http://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.

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

### **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.