

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: 650 943 726#**

**Monday, April 01, 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: | 2019-0371 |
| APPLICANT: | AU ENERGY LLC |
| PARCEL NO: | 1732 059 |
| PARCEL ADDRESS: | 1759 SITUS TO BE ASSIGNED |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$2,949,427.00 |
| APPLICANT'S OPINION: | \$2,311,793.00 |
| TAXABLE YEAR: | 2019 |
| APPEAL TYPE: | Personal 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

4) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0372
APPLICANT: AU ENERGY LLC
PARCEL NO: 2019204618
PARCEL ADDRESS: 2399 19TH AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$418,754.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0373
APPLICANT: AU ENERGY LLC
PARCEL NO: 2019204619
PARCEL ADDRESS: 800 TURK ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$589,582.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0374
APPLICANT: AU ENERGY LLC
PARCEL NO: 2019520983
PARCEL ADDRESS: 551 3RD ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$397,532.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0375
APPLICANT: AU ENERGY LLC
PARCEL NO: 2019520984
PARCEL ADDRESS: 601 LINCOLN WAY
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$231,221.00
APPLICANT'S OPINION: \$100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal 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: 2019-0376
APPLICANT: AU ENERGY LLC
PARCEL NO: 2019520985
PARCEL ADDRESS: 3550 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$616,554.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0377
APPLICANT: AU ENERGY LLC
PARCEL NO: 2019520979
PARCEL ADDRESS: 2501 CALIFORNIA ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$985,019.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0378
APPLICANT: AU ENERGY LLC
PARCEL NO: 2019520980
PARCEL ADDRESS: 2890 3RD ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$775,107.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0379
APPLICANT: AU ENERGY LLC
PARCEL NO: 2019520981
PARCEL ADDRESS: 1201 HARRISON ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$483,221.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal 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: 2020-0526
APPLICANT: AU ENERGY LLC
PARCEL NO: 6660 058
PARCEL ADDRESS: 3550 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,146,428.00
APPLICANT'S OPINION: \$1,192,588.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0527
APPLICANT: AU ENERGY LLC
PARCEL NO: 4246 003
PARCEL ADDRESS: 2890 3RD ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$5,411,405.00
APPLICANT'S OPINION: \$3,373,453.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0528
APPLICANT: AU ENERGY LLC
PARCEL NO: 2020203215
PARCEL ADDRESS: 2399 19TH AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$371,796.00
APPLICANT'S OPINION: \$100,740.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0529
APPLICANT: AU ENERGY LLC
PARCEL NO: 0494 005
PARCEL ADDRESS: 1802 LOMBARD ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,022,964.00
APPLICANT'S OPINION: \$1,551,755.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal 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: 2020-0530
APPLICANT: AU ENERGY LLC
PARCEL NO: 0655 071
PARCEL ADDRESS: 2501-2505 CALIFORNIA ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$3,966,698.00
APPLICANT'S OPINION: \$3,121,711.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0531
APPLICANT: AU ENERGY LLC
PARCEL NO: 3757 001
PARCEL ADDRESS: 1201 HARRISON ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$3,079,556.00
APPLICANT'S OPINION: \$2,255,015.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0532
APPLICANT: AU ENERGY LLC
PARCEL NO: 1743 050
PARCEL ADDRESS: 0601 0000 LINCOLN 0
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,660,605.00
APPLICANT'S OPINION: \$1,427,823.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0533
APPLICANT: AU ENERGY LLC
PARCEL NO: 3775 025
PARCEL ADDRESS: 561V 3RD ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,834,837.00
APPLICANT'S OPINION: \$2,254,029.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal 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: 2020-0534
APPLICANT: AU ENERGY LLC
PARCEL NO: 1732 059
PARCEL ADDRESS: 1759 SITUS TO BE ASSIGNED
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$3,031,978.00
APPLICANT'S OPINION: \$2,254,028.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0537
APPLICANT: AU ENERGY LLC
PARCEL NO: 2020203217
PARCEL ADDRESS: 2200 ALEMANY BLVD
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$628,009.00
APPLICANT'S OPINION: \$100,603.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0538
APPLICANT: AU ENERGY LLC
PARCEL NO: 2020203216
PARCEL ADDRESS: 800 TURK ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$546,675.00
APPLICANT'S OPINION: \$100,682.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0633
APPLICANT: AU ENERGY LLC
PARCEL NO: 3775 025
PARCEL ADDRESS: 561V 3RD ST
TOPIC:
CURRENT ASSESSMENT: \$2,930,749.00
APPLICANT'S OPINION: \$1,723,440.00
TAXABLE YEAR: 2021
APPEAL TYPE: Both Real & Personal Prty
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: 2021-0635
APPLICANT: AU ENERGY LLC
PARCEL NO: 6660 058
PARCEL ADDRESS: 3550 MISSION ST
TOPIC:
CURRENT ASSESSMENT: \$1,933,975.00
APPLICANT'S OPINION: \$972,734.00
TAXABLE YEAR: 2021
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: POST/TP

25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0636
APPLICANT: AU ENERGY LLC
PARCEL NO: 3757 001
PARCEL ADDRESS: 1201 HARRISON ST
TOPIC:
CURRENT ASSESSMENT: \$2,953,642.00
APPLICANT'S OPINION: \$1,681,703.00
TAXABLE YEAR: 2021
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0637
APPLICANT: AU ENERGY LLC
PARCEL NO: 20210004854
PARCEL ADDRESS: 2399 19TH AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$376,680.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0643
APPLICANT: AU ENERGY LLC
PARCEL NO: 20210004770
PARCEL ADDRESS: 800 TURK ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$552,960.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal 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: 2021-0644
APPLICANT: AU ENERGY LLC
PARCEL NO: 20210004861
PARCEL ADDRESS: 2200 ALEMANY BLVD
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$683,914.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0645
APPLICANT: AU ENERGY LLC
PARCEL NO: 20210011488
PARCEL ADDRESS: 3550 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$3,582,003.00
APPLICANT'S OPINION: \$1,500,250.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-2004
APPLICANT: AU ENERGY LLC
PARCEL NO: 1732 059
PARCEL ADDRESS: 1759 SITUS TO BE ASSIGNED
TOPIC: Other
CURRENT ASSESSMENT: \$6,636,635.00
APPLICANT'S OPINION: \$6,117,118.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-2005
APPLICANT: AU ENERGY LLC
PARCEL NO: 1732 059
PARCEL ADDRESS: 1759 SITUS TO BE ASSIGNED
TOPIC: Other
CURRENT ASSESSMENT: \$4,748,981.00
APPLICANT'S OPINION: \$4,189,074.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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

32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-2006
APPLICANT: AU ENERGY LLC
PARCEL NO: 1732 059
PARCEL ADDRESS: 1759 SITUS TO BE ASSIGNED
TOPIC: Other
CURRENT ASSESSMENT: \$3,167,523.00
APPLICANT'S OPINION: \$2,566,418.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-2007
APPLICANT: AU ENERGY LLC
PARCEL NO: 1732 059
PARCEL ADDRESS: 1759 SITUS TO BE ASSIGNED
TOPIC: Other
CURRENT ASSESSMENT: \$4,948,559.00
APPLICANT'S OPINION: \$4,325,687.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

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, 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

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

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.