

Phone (415) 554-6778  
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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

### **THIS MEETING IS CANCELLED**

#### **Agenda\* / Notice of Assessment Appeals Board Assessment Appeals Board 1 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 692 622 30#**

**Monday, April 17, 2023  
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:         | 2021-1133                |
| APPLICANT:           | RIDGEGATE APARTMENTS INC |
| PARCEL NO:           | 3721 013                 |
| PARCEL ADDRESS:      | 524 HOWARD ST            |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$80,384,240.00          |
| APPLICANT'S OPINION: | \$40,000,000.00          |
| TAXABLE YEAR:        | 2021                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
| STATUS:              | POST/ASR                 |

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

|                      |                                  |
|----------------------|----------------------------------|
| APPLICATION:         | 2021-1137                        |
| APPLICANT:           | 559-565 SUTTER GROUP / AHK GROUP |
| PARCEL NO:           | 0296 013A                        |
| PARCEL ADDRESS:      | 559-565 SUTTER ST                |
| TOPIC:               | Decline in Value                 |
| CURRENT ASSESSMENT:  | \$12,164,131.00                  |
| APPLICANT'S OPINION: | \$6,000,000.00                   |
| TAXABLE YEAR:        | 2021                             |
| APPEAL TYPE:         | Real Property                    |
| ROLL TYPE:           | REGULAR                          |
| STATUS:              | WITHDRAWN                        |

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

|                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2021-1204        |
| APPLICANT:           | PYRAMID TRUST    |
| PARCEL NO:           | 0208 008         |
| PARCEL ADDRESS:      | 634 CLAY ST      |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$12,457,587.00  |
| APPLICANT'S OPINION: | \$7,475,000.00   |
| TAXABLE YEAR:        | 2021             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | WITHDRAWN        |

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

|                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2021-1261        |
| APPLICANT:           | SORYANA LLC      |
| PARCEL NO:           | 0503 104         |
| PARCEL ADDRESS:      | 1447 LOMBARD ST  |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$3,137,039.00   |
| APPLICANT'S OPINION: | \$2,039,000.00   |
| TAXABLE YEAR:        | 2021             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | WITHDRAWN        |

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

|                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2021-1273                    |
| APPLICANT:           | KHP III SUTTER LLC           |
| PARCEL NO:           | 0676 072                     |
| PARCEL ADDRESS:      | 1800 SUTTER ST               |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$41,014,395.00              |
| APPLICANT'S OPINION: | \$39,189,889.00              |
| TAXABLE YEAR:        | 2021                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |

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

|                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2021-1314              |
| APPLICANT:           | 260 TOWNSEND OWNER LLC |
| PARCEL NO:           | 3787 024               |
| PARCEL ADDRESS:      | 260 TOWNSEND ST        |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$68,017,435.00        |
| APPLICANT'S OPINION: | \$34,008,000.00        |
| TAXABLE YEAR:        | 2021                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
| STATUS:              | WITHDRAWN              |

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

|                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2021-1321               |
| APPLICANT:           | SIC-MCM 825 POST ST. LP |
| PARCEL NO:           | 0303 001                |
| PARCEL ADDRESS:      | 825 POST ST             |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$45,422,749.00         |
| APPLICANT'S OPINION: | \$23,446,515.00         |
| TAXABLE YEAR:        | 2021                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
| STATUS:              | POST/TP                 |

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

|                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2021-1322                   |
| APPLICANT:           | SIC-MCM 750 OFARRELL STREET |
| PARCEL NO:           | 0320 011                    |
| PARCEL ADDRESS:      | 750 O'FARRELL ST            |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$15,970,008.00             |
| APPLICANT'S OPINION: | \$7,985,004.00              |
| TAXABLE YEAR:        | 2021                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
| STATUS:              | POST/TP                     |

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

|                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2021-1369              |
| APPLICANT:           | 1045 SANSOME OWNER LLC |
| PARCEL NO:           | 0134 032               |
| PARCEL ADDRESS:      | 229 GREEN ST           |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$505,180.00           |
| APPLICANT'S OPINION: | \$252,590.00           |
| TAXABLE YEAR:        | 2021                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
| STATUS:              | POST/TP                |

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

|                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2021-1414             |
| APPLICANT:           | 2006 LOMBARD ST., LLC |
| PARCEL NO:           | 0253 011              |
| PARCEL ADDRESS:      | 1050 PINE ST          |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$3,990,921.00        |
| APPLICANT'S OPINION: | \$2,394,000.00        |
| TAXABLE YEAR:        | 2021                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | REGULAR               |
| STATUS:              | WITHDRAWN             |

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

|                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2021-1463        |
| APPLICANT:           | BROADCLIFF LLC   |
| PARCEL NO:           | 0963 039         |
| PARCEL ADDRESS:      | 2845 BROADWAY    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$34,707,602.00  |
| APPLICANT'S OPINION: | \$24,300,000.00  |
| TAXABLE YEAR:        | 2021             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | POST/TP          |

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

|                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2021-1464        |
| APPLICANT:           | BROADCLIFF LLC   |
| PARCEL NO:           | 0963 040         |
| PARCEL ADDRESS:      | 2940 PACIFIC AVE |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$10,308,725.00  |
| APPLICANT'S OPINION: | \$7,200,000.00   |
| TAXABLE YEAR:        | 2021             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | POST/TP          |

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

|                      |                                |
|----------------------|--------------------------------|
| APPLICATION:         | 2021-1627                      |
| APPLICANT:           | SHREE JALARAM TOWN HOUSE MOTEL |
| PARCEL NO:           | 0496 007                       |
| PARCEL ADDRESS:      | 1650 LOMBARD ST                |
| TOPIC:               | Decline in Value               |
| CURRENT ASSESSMENT:  | \$8,464,238.00                 |
| APPLICANT'S OPINION: | \$4,234,620.00                 |
| TAXABLE YEAR:        | 2021                           |
| APPEAL TYPE:         | Real Property                  |
| ROLL TYPE:           | REGULAR                        |
| STATUS:              | WITHDRAWN                      |

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

|                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2022-7394        |
| APPLICANT:           | BROADCLIFF LLC   |
| PARCEL NO:           | 0963 039         |
| PARCEL ADDRESS:      | 2845 BROADWAY    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$35,401,752.00  |
| APPLICANT'S OPINION: | \$17,700,000.00  |
| TAXABLE YEAR:        | 2022             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | POST/TP          |

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

|                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2022-7396        |
| APPLICANT:           | BROADCLIFF LLC   |
| PARCEL NO:           | 0963 040         |
| PARCEL ADDRESS:      | 2940 PACIFIC AVE |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$10,514,898.00  |
| APPLICANT'S OPINION: | \$5,300,000.00   |
| 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 [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).

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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.

### **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](mailto: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](mailto: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.