

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: 430 704 185#

Monday, April 18, 2022 01:30 PM

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) Findings to allow teleconferenced meetings under California Government code section 54953(e).
- 2) Announcements
- 3) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 4) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0617

APPLICANT: ANAND FAMILY TRUST

PARCEL NO: 0041 037

PARCEL ADDRESS: 2300 MASON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,440,778.00 APPLICANT'S OPINION: \$1,586,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC



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5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1204

APPLICANT: 250 FOURTH DEVELOPMENT LP

PARCEL NO: 3733 008 PARCEL ADDRESS: 250 4TH ST

TOPIC: Construction in Progress

CURRENT ASSESSMENT: \$83,291,184.00 APPLICANT'S OPINION: \$48,518,930.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL

STATUS: POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1205

APPLICANT: 250 FOURTH DEVELOPMENT LP

PARCEL NO: 3733 008 PARCEL ADDRESS: 250 4TH ST

TOPIC: Base Year/New Construction-Incorrect Value

CURRENT ASSESSMENT: \$93,889,060.00 APPLICANT'S OPINION: \$48,518,930.00

TAXABLE YEAR: 2019
APPEAL TYPE: Real Property

ROLL TYPE: SUPPLEMENTAL

STATUS: POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1207

APPLICANT: TARGET CORPORATON

PARCEL NO: 2018210359

PARCEL ADDRESS: 233 WINSTON (STONESTOWN) DR

TOPIC:

CURRENT ASSESSMENT: \$7,365,109.00 APPLICANT'S OPINION: \$3,680,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1208

APPLICANT: TARGET CORPORATON

PARCEL NO: 2019209901

PARCEL ADDRESS: 233 WINSTON (STONESTOWN) DR

TOPIC:

CURRENT ASSESSMENT: \$4,324,142.00 APPLICANT'S OPINION: \$2,160,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property



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9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1209

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900514 PARCEL ADDRESS: 201 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$1,121,532.00 APPLICANT'S OPINION: \$560,000.00

TAXABLE YEAR: 2016

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1210

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900513 PARCEL ADDRESS: 201 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$937,286.00 APPLICANT'S OPINION: \$470,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1211

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900512 PARCEL ADDRESS: 201 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$827,957.00 APPLICANT'S OPINION: \$415,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1212

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900511 PARCEL ADDRESS: 201 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$759,249.00 APPLICANT'S OPINION: \$375,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property



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13) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1213

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900508

PARCEL ADDRESS: 101 HOWARD ST, #300

TOPIC:

CURRENT ASSESSMENT: \$1,697,550.00 APPLICANT'S OPINION: \$850,000.00

TAXABLE YEAR: 2016

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1214

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900507

PARCEL ADDRESS: 101 HOWARD ST, #300

TOPIC:

CURRENT ASSESSMENT: \$1,600,676.00 APPLICANT'S OPINION: \$800,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1215

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900506

PARCEL ADDRESS: 101 HOWARD ST, #300

TOPIC:

CURRENT ASSESSMENT: \$1,552,497.00
APPLICANT'S OPINION: \$775,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

16) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1216

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900505

PARCEL ADDRESS: 101 HOWARD ST, #300

TOPIC:

CURRENT ASSESSMENT: \$1,627,935.00 APPLICANT'S OPINION: \$815,000.00 TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property



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17) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1217

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900500 PARCEL ADDRESS: 789 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$9,076,446.00 APPLICANT'S OPINION: \$4,535,000.00

TAXABLE YEAR: 2016

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1218

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900499 PARCEL ADDRESS: 789 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$8,911,010.00 APPLICANT'S OPINION: \$4,455,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1219

APPLICANT: TARGET CORPORATON

PARCEL NO: 2018205246 PARCEL ADDRESS: 789 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$10,382,064.00 APPLICANT'S OPINION: \$5,190,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

20) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1220

APPLICANT: TARGET CORPORATON

PARCEL NO: 2019205569 PARCEL ADDRESS: 789 MISSION ST

TOPIC:

CURRENT ASSESSMENT: \$9,998,048.00 APPLICANT'S OPINION: \$5,000,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property



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21) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1221

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900502

PARCEL ADDRESS: 2675 GEARY BLVD

TOPIC:

CURRENT ASSESSMENT: \$21,335,641.00 APPLICANT'S OPINION: \$10,665,000.00

TAXABLE YEAR: 2016

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1222

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900501

PARCEL ADDRESS: 2675 GEARY BLVD

TOPIC:

CURRENT ASSESSMENT: \$21,547,158.00 APPLICANT'S OPINION: \$10,775,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1223

APPLICANT: TARGET CORPORATON

PARCEL NO: 2018210355

PARCEL ADDRESS: 2675 GEARY BLVD

TOPIC:

CURRENT ASSESSMENT: \$22,571,829.00 APPLICANT'S OPINION: \$11,285,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

24) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1224

APPLICANT: TARGET CORPORATON

PARCEL NO: 2019209897

PARCEL ADDRESS: 2675 GEARY BLVD

TOPIC:

CURRENT ASSESSMENT: \$22,570,003.00 APPLICANT'S OPINION: \$11,285,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property



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25) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1225

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900504

PARCEL ADDRESS: 225 BUSH ST, #100

TOPIC:

CURRENT ASSESSMENT: \$4,847,541.00 APPLICANT'S OPINION: \$2,425,000.00

TAXABLE YEAR: 2016

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1226

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900503

PARCEL ADDRESS: 225 BUSH ST, #100

TOPIC:

CURRENT ASSESSMENT: \$5,318,012.00 APPLICANT'S OPINION: \$2,660,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

27) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1227

APPLICANT: TARGET CORPORATON

PARCEL NO: 2018210356

PARCEL ADDRESS: 225 BUSH ST, #100

TOPIC:

CURRENT ASSESSMENT: \$5,287,839.00 APPLICANT'S OPINION: \$2,645,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

28) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1228

APPLICANT: TARGET CORPORATON

PARCEL NO: 2019209898

PARCEL ADDRESS: 225 BUSH ST, #100

TOPIC:

CURRENT ASSESSMENT: \$5,240,755.00 APPLICANT'S OPINION: \$2,620,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property



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29) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1229

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900510

PARCEL ADDRESS: 1830 OCEAN AVE

TOPIC:

CURRENT ASSESSMENT: \$4,134,212.00 APPLICANT'S OPINION: \$2,065,000.00

TAXABLE YEAR: 2016

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

30) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1230

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020900509

PARCEL ADDRESS: 1830 OCEAN AVE

TOPIC:

CURRENT ASSESSMENT: \$4,589,861.00 APPLICANT'S OPINION: \$2,295,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1231

APPLICANT: TARGET CORPORATON

PARCEL NO: 2018210358 PARCEL ADDRESS: 1830 OCEAN AVE

TOPIC:

CURRENT ASSESSMENT: \$4,507,251.00 APPLICANT'S OPINION: \$2,255,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

32) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1232

APPLICANT: TARGET CORPORATON

PARCEL NO: 2019209900

PARCEL ADDRESS: 1830 OCEAN AVE

TOPIC:

CURRENT ASSESSMENT: \$4,354,134.00 APPLICANT'S OPINION: \$2,180,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property



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33) 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

34) 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

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0036

APPLICANT: PINE & POWELL LLC

PARCEL NO: 0255 001

PARCEL ADDRESS: 901 CALIFORNIA ST

TOPIC: Base Year/New Construction-Incorrect Value

CURRENT ASSESSMENT: \$3,900,000.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2018

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0402

APPLICANT: 1130 MARKET LLC

PARCEL NO: 0351 050

PARCEL ADDRESS: 10 UNITED NATIONS

TOPIC: Decline in Value CURRENT ASSESSMENT: \$49,980,000.00 APPLICANT'S OPINION: \$24,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN



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37) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0626

APPLICANT: PINE & POWELL LLC

PARCEL NO: 0255 001

PARCEL ADDRESS: 901 CALIFORNIA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$103,959,194.00 APPLICANT'S OPINION: \$18,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

38) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7064

APPLICANT: NINTH STREET LODGING LLC

PARCEL NO: 3756 006
PARCEL ADDRESS: 385 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,059,548.00
APPLICANT'S OPINION: \$2,100,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0032
APPLICANT: GREEN FRONT
PARCEL NO: 0136 001
PARCEL ADDRESS: 55 GREEN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$30,484,177.00
APPLICANT'S OPINION: \$15,200,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

40) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0033

APPLICANT: PACIFIC STABLES PROPERTY OWNER LLC

PARCEL NO: 0164 010

PARCEL ADDRESS: 450-460 PACIFIC AVE

TOPIC: Decline in Value CURRENT ASSESSMENT: \$23,363,000.00 APPLICANT'S OPINION: \$11,700,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0034

APPLICANT: JACKSON KEARNY PROPRERTY OWNER LLC

PARCEL NO: 0176 011

PARCEL ADDRESS: 900 KEARNY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$27,178,683.00 APPLICANT'S OPINION: \$13,600,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0035

APPLICANT: 1130 MARKET LLC

PARCEL NO: 0351 050

PARCEL ADDRESS: 10 UNITED NATIONS

TOPIC: Decline in Value CURRENT ASSESSMENT: \$50,497,792.00 APPLICANT'S OPINION: \$15,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0382

APPLICANT: ANAND FAMILY TRUST

PARCEL NO: 0041 037

PARCEL ADDRESS: 2300 MASON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,515,384.00 APPLICANT'S OPINION: \$1,509,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

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 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 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 Wilson Ng or Arthur Khoo at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame Wilson Ng or Arthur Khoo at (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.