Phone	(415) 554-6778
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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: 270 032 356#

Monday, April 24, 2023 <u>09:30 AM</u> (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: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2019-0485 TARGET CORPORATON 2019205569 789 MISSION ST Personal Property / Fixtures \$7,063,356.00 \$3,530,000.00 2019 Personal Property
	1 0
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2019-0486 TARGET CORPORATON 2019209897 2675 GEARY BLVD Personal Property / Fixtures \$3,984,787.00 \$1,990,000.00 2019 Personal Property DECUL 4 D
ROLL TYPE:	REGULAR



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5) Hearing, discussion, and possible action involving:

6) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0488
APPLICANT:	TARGET CORPORATON
PARCEL NO:	2019209900
PARCEL ADDRESS:	1830 OCEAN AVE
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,780,352.00
APPLICANT'S OPINION:	\$890,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0489
APPLICANT:	TARGET CORPORATON
PARCEL NO:	2019209901
PARCEL ADDRESS:	233 WINSTON (STONESTOWN) DR
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$7,603,563.00
APPLICANT'S OPINION:	\$3,805,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT: PARCEL NO:	2019-1207 TARGET CORPORATON 2018210359
PARCEL ADDRESS: TOPIC:	233 WINSTON (STONESTOWN) DR
CURRENT ASSESSMENT:	\$7,365,109.00
APPLICANT'S OPINION:	\$3,680,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE



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9) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS:	2019-1208 TARGET CORPORATON 2019209901 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
ROLL TYPE:	ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1209 TARGET CORPORATON 2020900514 201 MISSION ST
CURRENT ASSESSMENT:	\$1,121,532.00
APPLICANT'S OPINION:	\$560,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1210 TARGET CORPORATON 2020900513 201 MISSION ST
CURRENT ASSESSMENT:	\$937,286.00
APPLICANT'S OPINION:	\$470,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1211 TARGET CORPORATON 2020900512 201 MISSION ST
CURRENT ASSESSMENT:	\$827,957.00
APPLICANT'S OPINION:	\$415,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE



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13) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT:	2019-1212 TARGET CORPORATON 2020900511 201 MISSION ST \$759,249.00
APPLICANT'S OPINION:	\$375,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1213 TARGET CORPORATON 2020900508 101 HOWARD ST #300
CURRENT ASSESSMENT:	\$1,697,550.00
APPLICANT'S OPINION:	\$850,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

15) 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

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1215 TARGET CORPORATON 2020900506 101 HOWARD ST #300
CURRENT ASSESSMENT:	\$1,552,497.00
APPLICANT'S OPINION:	\$775,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE



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17) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1216 TARGET CORPORATON 2020900505 101 HOWARD ST #300
CURRENT ASSESSMENT:	\$1,627,935.00
APPLICANT'S OPINION:	\$815,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1217 TARGET CORPORATON 2020900500 789 MISSION ST
CURRENT ASSESSMENT:	\$9,076,446.00
APPLICANT'S OPINION:	\$4,535,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

19) Hearing, discussion, and possible action involving:

2019-1218 TARGET CORPORATON 2020900499 789 MISSION ST \$8,911,010.00 \$4,455,000.00 2017 Perconal Property
Personal Property ESCAPE

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1219 TARGET CORPORATON 2018205246 789 MISSION ST
CURRENT ASSESSMENT:	\$10,382,064.00
APPLICANT'S OPINION:	\$5,190,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE



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21) Hearing, discussion, and possible action involving:

APPLICATION:	2019-1220
APPLICANT:	TARGET CORPORATON
PARCEL NO:	2019205569
PARCEL ADDRESS:	789 MISSION ST
TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR:	\$9,998,048.00 \$5,000,000.00 2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1221 TARGET CORPORATON 2020900502 2675 GEARY BLVD
CURRENT ASSESSMENT:	\$21,335,641.00
APPLICANT'S OPINION:	\$10,665,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION:	2019-1222
APPLICANT:	TARGET CORPORATON
PARCEL NO:	2020900501
PARCEL ADDRESS:	2675 GEARY BLVD
TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: DOL L TYPE:	\$21,547,158.00 \$10,775,000.00 2017 Personal Property
ROLL TYPE:	ESCAPE
STATUS:	POST/TP

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1223 TARGET CORPORATON 2018210355 2675 GEARY BLVD
CURRENT ASSESSMENT:	\$22,571,829.00
APPLICANT'S OPINION:	\$11,285,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE



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25) 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
ROLL TYPE:	ESCAPE

26) 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
STATUS:	POST/TP

27) 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

APPLICATION:	2019-1227
APPLICANT:	TARGET CORPORATON
PARCEL NO:	2018210356
PARCEL ADDRESS:	225 BUSH ST #100
TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION:	\$5,287,839.00 \$2,645,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE



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29) 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
ROLL TYPE:	ESCAPE

30) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1229 TARGET CORPORATON 2020900510 1830 OCEAN AVE
CURRENT ASSESSMENT:	\$4,134,212.00
APPLICANT'S OPINION:	\$2,065,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1230 TARGET CORPORATON 2020900509 1830 OCEAN AVE
CURRENT ASSESSMENT:	\$4,589,861.00
APPLICANT'S OPINION:	\$2,295,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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



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33) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC:	2019-1232 TARGET CORPORATON 2019209900 1830 OCEAN AVE
CURRENT ASSESSMENT:	\$4,354,134.00
APPLICANT'S OPINION:	\$2,180,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal 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 <u>sott@sfgov.org</u>.

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.



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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.