

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: 446 854 632#

# Wednesday, June 22, 2022 <u>09:30 AM</u>

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: ROLL TYPE:	2021-1091 DMP CP PLAZA LLC 0030 008 2552 TAYLOR ST Decline in Value \$2,227,943.00 \$556,985.00 2021 Real Property REGULAR
STATUS:	POST/TP



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4) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1092
APPLICANT:	DMP CP PLAZA LLC
PARCEL NO:	0030 009
PARCEL ADDRESS:	2552 TAYLOR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,732,835.00
APPLICANT'S OPINION:	\$433,208.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1093
APPLICANT:	DMP CP PLAZA LLC
PARCEL NO:	0030 010
PARCEL ADDRESS:	2552 TAYLOR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,156,260.00
APPLICANT'S OPINION:	\$789,024.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

6) Hearing, discussion, and possible action involving:

2021-1094
DMP CP PLAZA LLC
0030 011
2552 TAYLOR ST
Decline in Value
\$5,198,567.00
\$1,299,641.00
2021
Real Property
REGULAR
POST/TP

2021-1095
DMP CP PLAZA LLC
DMP CP PLAZA LLC
0030 011A
2552 TAYLOR ST
Decline in Value
\$3,713,252.00
\$928,312.00
2021
Real Property
REGULAR
POST/TP



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8) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1096
APPLICANT:	DMP CP PLAZA LLC
PARCEL NO:	0030 012
PARCEL ADDRESS:	2552 TAYLOR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,250,659.00
APPLICANT'S OPINION:	\$1,562,664.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

9) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1097
APPLICANT:	DMP CP PLAZA LLC
PARCEL NO:	0030 013
PARCEL ADDRESS:	2552 TAYLOR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,615,347.00
APPLICANT'S OPINION:	\$3,403,836.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

10) Hearing, discussion, and possible action involving:

2021-1100
REGENCY CENTERS LP
3931A001
200 POTRERO AVE
Decline in Value
\$8,792,055.00
\$2,198,013.00
2021
Real Property
REGULAR
POST/TP

APPLICATION:	2021-1101
APPLICANT:	REGENCY CENTERS LP
PARCEL NO:	3931A002
PARCEL ADDRESS:	226 POTRERO AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,929,962.00
APPLICANT'S OPINION:	\$482,490.00
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:	2021-1102
APPLICANT:	WRC HUNTINGTON LLC
PARCEL NO:	0254 024
PARCEL ADDRESS:	1075 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$88,649,295.00
APPLICANT'S OPINION:	\$22,162,323.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR
STATUS:	POST/TP

13) Hearing, discussion, and possible action involving:

14) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1104
APPLICANT:	ANCHORAGE HOLDINGS LP
PARCEL NO:	0011 008
PARCEL ADDRESS:	500 BEACH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$52,927,202.00
APPLICANT'S OPINION:	\$13,231,800.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
ROLL TYPE:	REGULAR
STATUS:	POST/TP

2021-1105
30 VAN NESS DEVELOPMENT LLC
0835 004
30 VAN NESS AVE
Decline in Value
\$75,054,147.00
\$37,526,000.00
2021
Real Property
REGULAR



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16) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE:	2021-1107 BRYANT STREET HOLDINGS LLC 4022 027 2000 BRYANT ST Decline in Value \$193,844,074.00 \$80,000,000.00 2021 Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1110
APPLICANT:	WILDCATS OWNER LLC
PARCEL NO:	0021700002
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$99,423,338.00
APPLICANT'S OPINION:	\$24,855,834.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POST/TP

18) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1111
APPLICANT:	WILDCATS OWNER LLC
PARCEL NO:	20210005735
PARCEL ADDRESS:	495 JEFFERSON ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$2,354,859.00
APPLICANT'S OPINION:	\$588,714.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
	2021

APPLICATION:	2021-1113
APPLICANT:	SCOTTY LLC
PARCEL NO:	1202 001B
PARCEL ADDRESS:	6350 SCOTT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,661,487.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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20) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1114
APPLICANT:	RP PENNSYL VANIA LLC
PARCEL NO:	4167 011
PARCEL ADDRESS:	790 PENNSYLVANIA AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$26,891,820.00
APPLICANT'S OPINION:	\$18,800,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1115
APPLICANT:	RP PENNSYL VANIA LLC
PARCEL NO:	4167 013
PARCEL ADDRESS:	1395 22ND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$215,680,585.00
APPLICANT'S OPINION:	\$151,000,000.00
TAXABLE YEAR:	2021
APPE:	Real Property
TAXABLE YEAR: APPEAL TYPE: ROLL TYPE:	

22) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1117
APPLICANT:	RP PENNSYL VANIA LLC
PARCEL NO:	4167 013
PARCEL ADDRESS:	1395 22ND ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$186,300,000.00
APPLICANT'S OPINION:	\$50,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL



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24) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1119
APPLICANT:	GS 1401 MISSION PROJECT OWNER
PARCEL NO:	3510 001
PARCEL ADDRESS:	1415 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$74,738,793.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

25) Hearing, discussion, and possible action involving:

2021-1120
BEHRINGER HARVARD MISSION OWNE
3547 053
71V SITUS TO BE ASSIGNED AVE
Decline in Value
\$131,736,897.00
\$65,869,000.00
2021
Real Property
REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1121
APPLICANT:	400 MONTGOMERY FEE OWNER CALL
PARCEL NO:	0239 009
PARCEL ADDRESS:	400 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$78,302,900.00
APPLICANT'S OPINION:	\$39,150,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2021-1122
APPLICANT:	SF HOTE A LLC
PARCEL NO:	0330 023
PARCEL ADDRESS:	119-139 ELLIS ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$0.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC
5111105.	



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28) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1123
APPLICANT:	P55 HOTEL OWNER LLC
PARCEL NO:	0330 026
PARCEL ADDRESS:	55 CYRIL MAGNIN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$552,435,082.00
APPLICANT'S OPINION:	\$313,927,818.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1124
APPLICANT:	431 SUTTER LLC
PARCEL NO:	0295 013
PARCEL ADDRESS:	431-437 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,458,507.00
APPLICANT'S OPINION:	\$7,728,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1125
APPLICANT:	JPPF 660 MARKET LP
PARCEL NO: PARCEL ADDRESS:	0311 005 660 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$41,634,914.00
APPLICANT'S OPINION:	\$20,820,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAXABLE YEAR: APPEAL TYPE: POLL TYPE:	2021-1126 JPPF 55 FRANCISCO LP 0056 007 1789 MONTGOMERY ST Decline in Value \$26,826,384.00 \$13,410,000.00 2021 Real Property PECUL AP
ROLL TYPE:	REGULAR



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32) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1128
APPLICANT:	JPPF 116 NEW MONTGOMERY LP
PARCEL NO:	3722 071
PARCEL ADDRESS:	100-126 NEW MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$121,507,755.00
APPLICANT'S OPINION:	\$60,753,670.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT:	2021-1132 AXIS FEE OWNER LLC
PARCEL NO:	5431A041
PARCEL ADDRESS: TOPIC:	5830-5880 3RD ST Decline in Value
CURRENT ASSESSMENT:	\$69,468,552.00
APPLICANT'S OPINION:	\$17,367,137.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

34) 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:	WD/PHC

APPLICATION:	2021-1194
APPLICANT:	RAMBLERS HOTEL OWNERSLP
PARCEL NO:	3705Z001
PARCEL ADDRESS:	12 4TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$66,393,295.00
APPLICANT'S OPINION:	\$16,598,322.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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36) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1196
APPLICANT:	CRUSADERS HOTEL OWNER LP
PARCEL NO:	0306 020
PARCEL ADDRESS:	555 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,485,527.00
APPLICANT'S OPINION:	\$3,871,381.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

37) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1197
APPLICANT:	CRUSADERS HOTEL OWNER LP
PARCEL NO:	0306 022
PARCEL ADDRESS:	545 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$58,490,104.00
APPLICANT'S OPINION:	\$14,622,524.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

38) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1198
APPLICANT:	LET IT FLHO LP
PARCEL NO:	0315 003
PARCEL ADDRESS:	201 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$107,308,296.00
APPLICANT'S OPINION:	\$26,827,073.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

APPLICATION:	2021-1199
APPLICANT:	LET IT FLHO LP
PARCEL NO:	0315 006
PARCEL ADDRESS:	221-225 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,990,081.00
APPLICANT'S OPINION:	\$5,997,520.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP



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40) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1200
APPLICANT:	LET IT FLHO LP
PARCEL NO:	0315 007
PARCEL ADDRESS:	201 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,756,986.00
APPLICANT'S OPINION:	\$4,189,246.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

41) Hearing, discussion, and possible action involving:

2021-1201
2021-1201
LET IT FLHO LP
0315 008
201 POWELL ST
Decline in Value
\$17,154,341.00
\$4,288,585.00
2021
Real Property
REGULAR
POST/TP

42) Hearing, discussion, and possible action involving:

APPLICATION: APPLICANT: PARCEL NO: PARCEL ADDRESS: TOPIC: CURRENT ASSESSMENT: APPLICANT'S OPINION: TAYABLE YEAD:	2021-1202 LET IT FLHO LP 0315 009 201 POWELL ST Decline in Value \$16,359,632.00 \$4,089,907.00 2021
CURRENT ASSESSMENT:	\$16,359,632.00
APPLICANT'S OPINION:	\$4,089,907.00
TAXABLE YEAR:	2021
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 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 <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.

#### 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: <u>English</u> | <u>中文</u> | <u>Español</u> | <u>Filipino</u>

\* Public comment will be taken on every item on the agenda.