

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 Pre-Hearing Conference Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 905 752 68#**

Monday, July 01, 2024

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) 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:	2023-1735
APPLICANT:	GUANG DE CA LLC
PARCEL NO:	3764 063
PARCEL ADDRESS:	525 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$40,158,690.00
APPLICANT'S OPINION:	\$20,079,343.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real 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: 2023-1737
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 0785 061
PARCEL ADDRESS: 620-620 GOUGH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,947,693.00
APPLICANT'S OPINION: \$974,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1738
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 0785 062
PARCEL ADDRESS: 390-390 FULTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,072,135.00
APPLICANT'S OPINION: \$1,536,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1739
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 0793 104
PARCEL ADDRESS: 400 GROVE ST #C1
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,288,323.00
APPLICANT'S OPINION: \$1,644,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1740
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 0808 146
PARCEL ADDRESS: 450-450 HAYES ST #C1
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,454,139.00
APPLICANT'S OPINION: \$1,227,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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: 2023-1741
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 0808 147
PARCEL ADDRESS: 450-450 HAYES ST #C2
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,492,317.00
APPLICANT'S OPINION: \$3,246,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1742
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 0855 053
PARCEL ADDRESS: 8 OCTAVIA BLVD #102
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,652,971.00
APPLICANT'S OPINION: \$827,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1743
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 0855 054
PARCEL ADDRESS: 8 OCTAVIA BLVD
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$625,395.00
APPLICANT'S OPINION: \$313,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1744
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 0855 055
PARCEL ADDRESS: 8 OCTAVIA BLVD
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$839,265.00
APPLICANT'S OPINION: \$420,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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: 2023-1745
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 1175 166
PARCEL ADDRESS: 1720 FULTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,265,715.00
APPLICANT'S OPINION: \$633,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1746
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 1175 167
PARCEL ADDRESS: 1730 FULTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,286,202.00
APPLICANT'S OPINION: \$643,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1747
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 1175 169
PARCEL ADDRESS: 1770 FULTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$809,178.00
APPLICANT'S OPINION: \$405,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1748
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 1175 170
PARCEL ADDRESS: 1780 FULTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$828,201.00
APPLICANT'S OPINION: \$414,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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: 2023-1749
APPLICANT: SRT SF RETAIL I LLC
PARCEL NO: 1175 171
PARCEL ADDRESS: 1790 FULTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$936,482.00
APPLICANT'S OPINION: \$468,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1750
APPLICANT: UNION INVESTMENT REAL ESTATE - GMBH
PARCEL NO: 3721 120
PARCEL ADDRESS: 555 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$539,098,145.00
APPLICANT'S OPINION: \$188,730,461.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1751
APPLICANT: WESTFIELD METREON
PARCEL NO: 811295
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$147,771,489.00
APPLICANT'S OPINION: \$29,554,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1758
APPLICANT: LOUIE LIVING TRUST
PARCEL NO: 0575 007
PARCEL ADDRESS: 1750 PACIFIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,315,000.00
APPLICANT'S OPINION: \$2,618,850.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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: 2023-1760
APPLICANT: LOUIE LIVING TRUST
PARCEL NO: 6691 008
PARCEL ADDRESS: 3798 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,030,629.00
APPLICANT'S OPINION: \$2,619,909.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1761
APPLICANT: MADISON HOLDING LLC
PARCEL NO: 2845 016
PARCEL ADDRESS: 2 CRESTLINE DR
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,626,564.00
APPLICANT'S OPINION: \$2,357,266.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1767
APPLICANT: 33 BARTLETT STREET LLC
PARCEL NO: 3616 059
PARCEL ADDRESS: 33-35 BARTLETT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,941,284.00
APPLICANT'S OPINION: \$246,229.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1775
APPLICANT: NEW PACIFIC HOTEL, INC.
PARCEL NO: 0740 014
PARCEL ADDRESS: 700-712 POLK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,423,899.00
APPLICANT'S OPINION: \$5,586,900.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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: 2023-1776
APPLICANT: EUPHORIA HOSPITALITY, INC.
PARCEL NO: 0279 003
PARCEL ADDRESS: 835 HYDE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,092,713.00
APPLICANT'S OPINION: \$3,660,288.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

25) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1780
APPLICANT: NG FAMILY TRUST
PARCEL NO: 3613 022
PARCEL ADDRESS: 2567 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,144,401.00
APPLICANT'S OPINION: \$1,394,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1783
APPLICANT: MCLEA COURT END LLC
PARCEL NO: 3757 143
PARCEL ADDRESS: 2 MCLEA CT
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,557,707.00
APPLICANT'S OPINION: \$1,012,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1785
APPLICANT: PERRY F CAMPBELL LIVING TR
PARCEL NO: 3519 014
PARCEL ADDRESS: 1356 HARRISON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,664,640.00
APPLICANT'S OPINION: \$1,082,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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: 2023-1789
APPLICANT: HEALY, JOHN
PARCEL NO: 2442 014
PARCEL ADDRESS: 3090 VICENTE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,477,942.00
APPLICANT'S OPINION: \$6,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1790
APPLICANT: HEALY, JOHN
PARCEL NO: 0217 026
PARCEL ADDRESS: 1600 LARKIN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,808,123.00
APPLICANT'S OPINION: \$3,500,183.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1791
APPLICANT: HEALY, JOHN
PARCEL NO: 3621 084
PARCEL ADDRESS: 490 HILL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,949,636.00
APPLICANT'S OPINION: \$1,800,264.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1793
APPLICANT: HANDLERY HOTELS, INC.
PARCEL NO: 0315 013
PARCEL ADDRESS: 268 OFARRELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,460,632.00
APPLICANT'S OPINION: \$1,800,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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

32) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1794
APPLICANT: HANDLERY HOTELS, INC.
PARCEL NO: 0315 014
PARCEL ADDRESS: 272 OFARRELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,667,720.00
APPLICANT'S OPINION: \$1,800,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1927
APPLICANT: 3122 SACRAMENTO STREET LLC
PARCEL NO: 1006 011
PARCEL ADDRESS: 3122 SACRAMENTO ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,643,304.00
APPLICANT'S OPINION: \$1,346,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

34) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2940
APPLICANT: PINE STREET CA INC
PARCEL NO: 0258 041
PARCEL ADDRESS: 500V PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$78,270,752.00
APPLICANT'S OPINION: \$39,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3279
APPLICANT: 418 SUTTER STREET LLC
PARCEL NO: 0285 005a
PARCEL ADDRESS: 414-428 SUTTER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,224,700.00
APPLICANT'S OPINION: \$6,112,350.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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

36) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3327
APPLICANT: MACK VENTURES LLC
PARCEL NO: 3757 049
PARCEL ADDRESS: 449-451 9TH ST
TOPIC: Other
CURRENT ASSESSMENT: \$2,105,444.00
APPLICANT'S OPINION: \$1,700,178.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3401
APPLICANT: WALGREEN CO.
PARCEL NO: 20230006488
PARCEL ADDRESS: 550 16TH ST #1200
TOPIC:
CURRENT ASSESSMENT: \$125,001.00
APPLICANT'S OPINION: \$71,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

38) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3784
APPLICANT: 1288 HOWARD OWNER LLC
PARCEL NO: 3728 199
PARCEL ADDRESS: 165 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,980,631.00
APPLICANT'S OPINION: \$2,490,316.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3788
APPLICANT: ALTAMIRANO & DAI FAMILY TRUST
PARCEL NO: 3635 032
PARCEL ADDRESS: 1182 VALENCIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,538,569.00
APPLICANT'S OPINION: \$769,285.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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

40) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4052
APPLICANT: AMAZON
PARCEL NO: 3807 012
PARCEL ADDRESS: 900-998 7TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$46,538,378.00
APPLICANT'S OPINION: \$16,608,133.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

41) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4087
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 023
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,040,755.00
APPLICANT'S OPINION: \$520,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4088
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 024
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$204,381.00
APPLICANT'S OPINION: \$100,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4089
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 025
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$435,616.00
APPLICANT'S OPINION: \$220,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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

44) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4090
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 026
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,151,106.00
APPLICANT'S OPINION: \$580,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

45) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4091
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 027
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,174,317.00
APPLICANT'S OPINION: \$590,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

46) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4092
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 028
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,344,008.00
APPLICANT'S OPINION: \$670,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

47) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4093
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 029
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,176,246.00
APPLICANT'S OPINION: \$590,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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

48) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4094
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 030
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,620,145.00
APPLICANT'S OPINION: \$810,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

49) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4095
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 031
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,163,586.00
APPLICANT'S OPINION: \$580,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

50) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4096
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 032
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,613,382.00
APPLICANT'S OPINION: \$810,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

51) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4097
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 033
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,154,533.00
APPLICANT'S OPINION: \$670,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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

52) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4098
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 034
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,614,344.00
APPLICANT'S OPINION: \$810,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

53) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4099
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 035
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,213,527.00
APPLICANT'S OPINION: \$610,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

54) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4100
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 036
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,740,864.00
APPLICANT'S OPINION: \$870,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

55) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4101
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 037
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,213,527.00
APPLICANT'S OPINION: \$610,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real 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

56) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4102
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 038
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,738,929.00
APPLICANT'S OPINION: \$870,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

57) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4103
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 039
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,188,293.00
APPLICANT'S OPINION: \$590,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

58) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4104
APPLICANT: 140 PARTNERS LP
PARCEL NO: 0342 040
PARCEL ADDRESS: 982-998 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,715,714.00
APPLICANT'S OPINION: \$860,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

59) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4195
APPLICANT: DAUNELL & HIGGINS INC
PARCEL NO: 3502 150
PARCEL ADDRESS: 196 VALENCIA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$656,000.00
APPLICANT'S OPINION: \$411,799.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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

60) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4300
APPLICANT: GARCIA FAMILY TRUST
PARCEL NO: 5674 023
PARCEL ADDRESS: 3501-3505 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,000,000.00
APPLICANT'S OPINION: \$1,650,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POST/TP

61) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4301
APPLICANT: GARCIA FAMILY TRUST
PARCEL NO: 5674 023
PARCEL ADDRESS: 3501-3505 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,060,000.00
APPLICANT'S OPINION: \$1,650,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: POST/TP

62) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4305
APPLICANT: SCHAEZLEIN, GARY
PARCEL NO: 1421 017
PARCEL ADDRESS: 1144-1146 CLEMENT ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,040,000.00
APPLICANT'S OPINION: \$650,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

63) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4310
APPLICANT: SURYASENTANA, IVY
PARCEL NO: 1568 030
PARCEL ADDRESS: 3411 ANZA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,150,000.00
APPLICANT'S OPINION: \$1,650,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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

64) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4330
APPLICANT: 1900 WASHINGTON LLC
PARCEL NO: 0600 004
PARCEL ADDRESS: 1900 WASHINGTON ST
TOPIC:
CURRENT ASSESSMENT: \$14,074,841.00
APPLICANT'S OPINION: \$11,800,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

65) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4338
APPLICANT: 599 DIVISADERO LLC
PARCEL NO: 1204 001
PARCEL ADDRESS: 599 DIVISADERO ST
TOPIC:
CURRENT ASSESSMENT: \$2,285,000.00
APPLICANT'S OPINION: \$1,950,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

66) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4339
APPLICANT: 599 DIVISADERO LLC
PARCEL NO: 1204 001
PARCEL ADDRESS: 599 DIVISADERO ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,285,000.00
APPLICANT'S OPINION: \$1,950,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

67) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4340
APPLICANT: BESSIE P. WONG FMLY TR.
PARCEL NO: 1502 030
PARCEL ADDRESS: 7829 GEARY BLVD
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,200,000.00
APPLICANT'S OPINION: \$1,320,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

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

68) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4341
APPLICANT: RAYMOND C. LOW AND IRENE C. LOW REVOCABLE TRUST
PARCEL NO: 1543 049
PARCEL ADDRESS: 1010 ANZA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$6,400,734.00
APPLICANT'S OPINION: \$3,625,734.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

69) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4342
APPLICANT: RAYMOND C. LOW AND IRENE C. LOW REVOCABLE TRUST
PARCEL NO: 1543 049
PARCEL ADDRESS: 1010 ANZA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$6,528,840.00
APPLICANT'S OPINION: \$3,625,840.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

70) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4344
APPLICANT: SHELTER 225 LLC
PARCEL NO: 3534 067
PARCEL ADDRESS: 225 DUBOCE AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,118,419.00
APPLICANT'S OPINION: \$4,100,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

71) Hearing, discussion, and possible action involving:

APPLICATION: 2023-4504
APPLICANT: FC 5M M2 EXCHANGE LLC
PARCEL NO: 3725 133
PARCEL ADDRESS: 434 MINNA ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$158,000,000.00
APPLICANT'S OPINION: \$128,189,197.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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

72) Hearing, discussion, and possible action involving:

APPLICATION:	2023-4505
APPLICANT:	FC 5M M2 EXCHANGE LLC
PARCEL NO:	3725 133
PARCEL ADDRESS:	434 MINNA ST
TOPIC:	
CURRENT ASSESSMENT:	\$177,476,095.00
APPLICANT'S OPINION:	\$147,605,292.00
TAXABLE YEAR:	2023
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 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.

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

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.