

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

**Agenda\* / Notice of Assessment Appeals Board  
Assessment Appeals Pre-Hearing Conference Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 897 149 782#**

**Friday, July 16, 2021  
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) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0013
APPLICANT:	240 STOCKTON STREET, LLC
PARCEL NO:	0309 020
PARCEL ADDRESS:	234-240 STOCKTON ST
TOPIC:	
CURRENT ASSESSMENT:	\$85,504,040.00
APPLICANT'S OPINION:	\$50,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0014
APPLICANT:	46 GEARY LLC
PARCEL NO:	0310 024
PARCEL ADDRESS:	46-54 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,542,898.00
APPLICANT'S OPINION:	\$15,900,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0015  
APPLICANT: 166 GEARY STREET RETAIL OWNER  
PARCEL NO: 0309 039  
PARCEL ADDRESS: 166-300 GEARY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$47,249,988.00  
APPLICANT'S OPINION: \$22,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0016  
APPLICANT: PONTE GADEA CALIFORNIA, LLC  
PARCEL NO: 3705z002  
PARCEL ADDRESS: 801 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$228,992,040.00  
APPLICANT'S OPINION: \$100,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0017  
APPLICANT: PONTE GADEA CALIFORNIA, LLC  
PARCEL NO: 3705Z003  
PARCEL ADDRESS: 22 4TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$225,870,840.00  
APPLICANT'S OPINION: \$100,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0023  
APPLICANT: PONTE GADEA CALIFORNIA, LLC  
PARCEL NO: 0295 018  
PARCEL ADDRESS: 300 POST ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$120,000,000.00  
APPLICANT'S OPINION: \$24,000,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0024  
APPLICANT: 345 TAYLOR OWNER LLC  
PARCEL NO: 0324 002  
PARCEL ADDRESS: 345 TAYLOR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$53,191,838.00  
APPLICANT'S OPINION: \$25,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0025  
APPLICANT: PONTE GADEA CALIFORNIA, LLC  
PARCEL NO: 0327 026  
PARCEL ADDRESS: 150 POWELL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$75,341,766.00  
APPLICANT'S OPINION: \$51,700,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0026  
APPLICANT: PONTE GADEA CALIFORNIA, LLC  
PARCEL NO: 0295 006  
PARCEL ADDRESS: 350-360 POST ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$143,263,080.00  
APPLICANT'S OPINION: \$98,400,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0027  
APPLICANT: PONTE GADEA CALIFORNIA, LLC  
PARCEL NO: 0296 006  
PARCEL ADDRESS: 400 POST ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$126,182,153.00  
APPLICANT'S OPINION: \$86,600,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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12) 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

13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0037  
APPLICANT: BROCK FAMILY TRUST  
PARCEL NO: 0326 001  
PARCEL ADDRESS: 201-219 O'FARRELL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$14,891,997.00  
APPLICANT'S OPINION: \$7,450,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0038  
APPLICANT: RP PENNSYLVANNIA LLC  
PARCEL NO: 4167 011  
PARCEL ADDRESS: 790 PENNSYLVANIA AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$39,276,078.00  
APPLICANT'S OPINION: \$19,640,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0039  
APPLICANT: RP PENNSYLVANNIA LLC  
PARCEL NO: 4167 013  
PARCEL ADDRESS: 1395 22ND ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$99,589,046.00  
APPLICANT'S OPINION: \$49,790,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0171  
APPLICANT: BLOCK 9 RESIDENTIAL LLC  
PARCEL NO: 3736 120  
PARCEL ADDRESS: 500 FOLSOM ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$44,295,357.00  
APPLICANT'S OPINION: \$43,000,000.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0174  
APPLICANT: 200 PAUL LLC  
PARCEL NO: 5431A001G  
PARCEL ADDRESS: 202 PAUL AVE  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$352,000.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: WD/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0175  
APPLICANT: 200 PAUL LLC  
PARCEL NO: 5431A001G  
PARCEL ADDRESS: 202 PAUL AVE  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$333,912.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: WD/PHC

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0181  
APPLICANT: 1066 MARKET LLC  
PARCEL NO: 0350 003  
PARCEL ADDRESS: 1060-1066 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$71,977,820.00  
APPLICANT'S OPINION: \$67,795,820.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0187  
APPLICANT: CLEAR CHANNEL OUTDOOR INC  
PARCEL NO: 2020701269  
PARCEL ADDRESS: Various Locations  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$122,507,000.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0219  
APPLICANT: LEE, RICHARD  
PARCEL NO: 6996 021a  
PARCEL ADDRESS: 712 GARFIELD ST  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$214,000.00  
APPLICANT'S OPINION: \$100,620.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0228  
APPLICANT: CASA ROMA, LLC  
PARCEL NO: 0419A009  
PARCEL ADDRESS: 2 CASA  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,646,163.00  
APPLICANT'S OPINION: \$2,893,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0231  
APPLICANT: SUNHILL ENTERPRISES L.P.  
PARCEL NO: 0175 033  
PARCEL ADDRESS: 888 MONTGOMERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,760,565.00  
APPLICANT'S OPINION: \$4,458,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0241  
APPLICANT: AOK LLC  
PARCEL NO: 5572 030  
PARCEL ADDRESS: 2730 OAKDALE AVE  
TOPIC:  
CURRENT ASSESSMENT: \$1,353,040.00  
APPLICANT'S OPINION: \$1,250,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0242  
APPLICANT: MACK VENTURES LLC  
PARCEL NO: 7044A001B  
PARCEL ADDRESS: 5420 MISSION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$912,114.00  
APPLICANT'S OPINION: \$750,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0245  
APPLICANT: JACK & JOANNE K ANNUZZI REVOC TR  
PARCEL NO: 5369 030  
PARCEL ADDRESS: 99V CHARTER OAK AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$148,970.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0246  
APPLICANT: FISHER HILL PROPERTIES, INC  
PARCEL NO: 2020402161  
PARCEL ADDRESS: 582 MARKET ST, #1405  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$51,693.00  
APPLICANT'S OPINION: \$2,128.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0270  
APPLICANT: 1310 MISSION STREET, LLC  
PARCEL NO: 3508 019  
PARCEL ADDRESS: 1310 MISSION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,366,000.00  
APPLICANT'S OPINION: \$2,060,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0288  
APPLICANT: JEFFNBEAN PROPERTIES, LLC  
PARCEL NO: 0025 004d  
PARCEL ADDRESS: 2715 HYDE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,157,518.00  
APPLICANT'S OPINION: \$3,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0290  
APPLICANT: MISSION 24 LLC  
PARCEL NO: 4264 001  
PARCEL ADDRESS: 2601-2611 24TH ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$5,203,100.00  
APPLICANT'S OPINION: \$3,963,100.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0307  
APPLICANT: 64 PKN OWNER LLC  
PARCEL NO: 4110 012  
PARCEL ADDRESS: SITUS TO BE ASSIGNED ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$39,004,800.00  
APPLICANT'S OPINION: \$24,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR



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32) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0314
APPLICANT:	1062 FOLSOM INVESTORS LLC
PARCEL NO:	3731 024
PARCEL ADDRESS:	1062 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,200,000.00
APPLICANT'S OPINION:	\$5,250,000.00
TAXABLE YEAR:	2020
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](mailto: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](http://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](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.

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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 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.