

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 Room 406, City Hall Friday, July 26, 2019 9:30 AM

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 Pre-Hearing Conference 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: 2017-1323

APPLICANT: TAN, CATHERINE

PARCEL NO: 0251 008 PARCEL ADDRESS: 1220 PINE ST

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,600,000.00 APPLICANT'S OPINION: \$2,000,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION: 2017-1391 APPLICANT: SISTERS LLC PARCEL NO: 3564 096

PARCEL ADDRESS: 15 - 19 PROSPER ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,600,000.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL



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4) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0212

APPLICANT: EMERALD POLK LLC

PARCEL NO: 0811 031 PARCEL ADDRESS: 101 POLK ST

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$97,779,302.00 APPLICANT'S OPINION: \$69,126,485.00

TAXABLE YEAR: 2018

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STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0287

APPLICANT: EMERALD POLK LLC

PARCEL NO: 0811 031 PARCEL ADDRESS: 0810 POLK ST

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$95,738,057.00 APPLICANT'S OPINION: \$8,000,000.00

TAXABLE YEAR: 2017

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STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0308

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2018206317 PARCEL ADDRESS: 460 DAVIS CT

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,094,280.00 APPLICANT'S OPINION: \$441,316.00 TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0309

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2018204489

PARCEL ADDRESS: 865 MARKET ST, BOX/A TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,761,931.00 APPLICANT'S OPINION: \$769,306.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR



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8) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0310

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2018204488

PARCEL ADDRESS: 3251 20TH AVE, #300 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,076,292.00 APPLICANT'S OPINION: \$270,305.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0311

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2018207054

PARCEL ADDRESS: 1 MONTGOMERY ST, #450 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,697,463.00 APPLICANT'S OPINION: \$553,250.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0313

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2018207055 PARCEL ADDRESS: 601 16TH ST

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,822,821.00 APPLICANT'S OPINION: \$539,487.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0368

APPLICANT: REGENCY CENTERS LP

PARCEL NO: 3931A001

PARCEL ADDRESS: 200 POTRERO AVE TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$8,364,000.00 APPLICANT'S OPINION: \$3,000,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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12) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0369

APPLICANT: REGENCY CENTERS LP

PARCEL NO: 3931A002

PARCEL ADDRESS: 226 POTRERO AVE TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,836,000.00 APPLICANT'S OPINION: \$700,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0428

APPLICANT: TENTH & MARKET LLC

PARCEL NO: 3507 041

PARCEL ADDRESS: 1401 MARKET STREET TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$422,323,320.00 APPLICANT'S OPINION: \$211,467,169.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0615

APPLICANT: NEWCO 2017 LLC

PARCEL NO: 3776 455

PARCEL ADDRESS: 424 BRANNAN ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$22,000,000.00 APPLICANT'S OPINION: \$259,897.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0794

APPLICANT: DEUTSCHE BANK SECURITIES INC.

PARCEL NO: 2018901477

PARCEL ADDRESS: 101 CALIFORNIA ST, #4600

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,709,327.00 APPLICANT'S OPINION: \$854,664.00

TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE



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16) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0795

APPLICANT: DEUTSCHE BANK SECURITIES INC.

PARCEL NO: 2018901476

PARCEL ADDRESS: 101 CALIFORNIA ST, #4600

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$13,923,125.00 APPLICANT'S OPINION: \$6,961,563.00

TAXABLE YEAR: 2016

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

17) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0796

APPLICANT: DEUTSCHE BANK SECURITIES INC.

PARCEL NO: 2018901475

PARCEL ADDRESS: 101 CALIFORNIA ST, #4600 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$12,975,807.00 APPLICANT'S OPINION: \$6,487,904.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0797

APPLICANT: DEUTSCHE BANK SECURITIES INC.

PARCEL NO: 2018990169

PARCEL ADDRESS: 101 CALIFORNIA ST, #4600 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$12,515,718.00 APPLICANT'S OPINION: \$6,257,859.00

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0911

APPLICANT: DONG LIVING TRUST

PARCEL NO: 0060 008

PARCEL ADDRESS: 1730 KEARNY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$6,700,000.00 APPLICANT'S OPINION: \$5,000,000.00

TAXABLE YEAR: 2000

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL



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20) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0948

APPLICANT: DELUXE MEDIA CREATIVE SERVICES INC.

PARCEL NO: 2018901607

PARCEL ADDRESS: 500 SANSOME ST, #700 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$269,860.00
APPLICANT'S OPINION: \$80,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

21) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0949

APPLICANT: DELUXE MEDIA CREATIVE SERVICES INC.

PARCEL NO: 2018990223

PARCEL ADDRESS: 500 SANSOME ST, #700 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$190,731.00 APPLICANT'S OPINION: \$59,000.00 TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0953

APPLICANT: FULTON HOUSING LLC

PARCEL NO: 1571 012 PARCEL ADDRESS: 646 29TH AVE

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$146,115.00 APPLICANT'S OPINION: \$20,000.00 TAXABLE YEAR: 2017

APPEAL TYPE: Real Property SUPPLEMENTAL

23) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0959

APPLICANT: PINE STREET CA INC.

PARCEL NO: 0258 041 PARCEL ADDRESS: 500V PINE ST

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,520,000.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL



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24) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0970

APPLICANT: WONG, JENNIFER

PARCEL NO: 1821 008

PARCEL ADDRESS: 1443 32ND AVE

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,600,000.00 APPLICANT'S OPINION: \$1,250,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

25) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0973

APPLICANT: ABD PROPERTIES

PARCEL NO: 3980 004

PARCEL ADDRESS: 495 DE HARO ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$8,900,000.00 APPLICANT'S OPINION: \$5,003,210.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL

26) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0974

APPLICANT: ABD PROPERTIES

PARCEL NO: 3980 009

PARCEL ADDRESS: 495 DE HARO ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$12,900,000.00 APPLICANT'S OPINION: \$5,531,607.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0975

APPLICANT: ABD PROPERTIES

PARCEL NO: 4007 001

PARCEL ADDRESS: 501 DE HARO ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$18,675,000.00 APPLICANT'S OPINION: \$8,056,806.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL



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28) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0976

APPLICANT: ABD PROPERTIES

PARCEL NO: 4007 001A

PARCEL ADDRESS: 501 DE HARO ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$17,025,000.00 APPLICANT'S OPINION: \$7,667,694.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0982

APPLICANT: JOHN WILEY & SONS, INC

PARCEL NO: 2018901618

PARCEL ADDRESS: 1 MONTGOMERY ST, #1200

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,834,860.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: WD/PHC

30) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0983

APPLICANT: JOHN WILEY & SONS, INC

PARCEL NO: 2018901617

PARCEL ADDRESS: 1 MONTGOMERY ST, #1200

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,555,514.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2016

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: WD/PHC

31) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0984

APPLICANT: JOHN WILEY & SONS, INC

PARCEL NO: 2018901616

PARCEL ADDRESS: 1 MONTGOMERY ST, #1200

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,470,422.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2017

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: WD/PHC



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32) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0985

APPLICANT: JOHN WILEY & SONS, INC

PARCEL NO: 2018990227

PARCEL ADDRESS: 1 MONTGOMERY ST, #1200

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,882,095.00

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

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: WD/PHC

33) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0990

APPLICANT: FILBERT SF LLC

PARCEL NO: 0948 018

PARCEL ADDRESS: 2851 FILBERT ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$4,134,782.00 APPLICANT'S OPINION: \$2,261,200.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL

34) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0992

APPLICANT: THE GUNTREN FAMILY PARTNERSHIP

PARCEL NO: 0551 009

PARCEL ADDRESS: 1614 VALLEJO ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,337,490.00 APPLICANT'S OPINION: \$1,751,962.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0999

APPLICANT: THE GUNTREN FAMILY PARTNERSHIP

PARCEL NO: 2854 008

PARCEL ADDRESS: 98 PARKRIDGE DR TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,440,819.00 APPLICANT'S OPINION: \$3,059,050.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR



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36) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1004

APPLICANT: THE GUNTREN FAMILY PARTNERSHIP

PARCEL NO: 2854 009

PARCEL ADDRESS: 125 - 135 GARDENSIDE DR

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$13,630,998.00 APPLICANT'S OPINION: \$11,049,438.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

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 Pre-Hearing Conference 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 soft@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/

Lobbyist Registration and Reporting 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.

Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and Pre-Hearing Conference assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or Pre-Hearing Conference accommodations, please contact Wilson Ng at (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 Pre-Hearing Conference 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 Peggy Nevin 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 a Peggy Nevin at (415) 554-5184.



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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

^{*} Public comment will be taken on every item on the agenda.