

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 Board 1 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 448 319 284#**

**Friday, July 26, 2024  
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) 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:	2022-7360
APPLICANT:	ONE OAK OWNER LLC
PARCEL NO:	0836 001
PARCEL ADDRESS:	1500 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,273,006.00
APPLICANT'S OPINION:	\$1,960,000.00
TAXABLE YEAR:	2022
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

4) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7361  
APPLICANT: ONE OAK OWNER LLC  
PARCEL NO: 0836 002  
PARCEL ADDRESS: 1510V MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,383,206.00  
APPLICANT'S OPINION: \$2,030,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7362  
APPLICANT: ONE OAK OWNER LLC  
PARCEL NO: 0836 003  
PARCEL ADDRESS: 1520V MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,225,356.00  
APPLICANT'S OPINION: \$2,540,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7363  
APPLICANT: ONE OAK OWNER LLC  
PARCEL NO: 0836 004  
PARCEL ADDRESS: 11 OAK ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,276,743.00  
APPLICANT'S OPINION: \$7,370,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7364  
APPLICANT: ONE OAK OWNER LLC  
PARCEL NO: 0836 005  
PARCEL ADDRESS: 1540 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$22,811,085.00  
APPLICANT'S OPINION: \$13,690,000.00  
TAXABLE YEAR: 2022  
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

8) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0028  
APPLICANT: ACK, LLC  
PARCEL NO: 0115 020  
PARCEL ADDRESS: 1436-1438 GRANT AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,180,392.00  
APPLICANT'S OPINION: \$5,550,392.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0029  
APPLICANT: ACK, LLC  
PARCEL NO: 0115 020  
PARCEL ADDRESS: 1436-1438 GRANT AVE  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$9,000,594.00  
APPLICANT'S OPINION: \$550,594.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0035  
APPLICANT: TAKODA 530 BRYANT LLC  
PARCEL NO: 3762 014  
PARCEL ADDRESS: 528-530 BRYANT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$0.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0059  
APPLICANT: JONES STREET TERRACE ASSOCIATES LP  
PARCEL NO: 0299 002  
PARCEL ADDRESS: 729 JONES ST  
TOPIC:  
CURRENT ASSESSMENT: \$22,021,118.00  
APPLICANT'S OPINION: \$3,475,595.00  
TAXABLE YEAR: 2019  
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

12) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0060  
APPLICANT: JONES STREET TERRACE ASSOCIATES LP  
PARCEL NO: 0299 002  
PARCEL ADDRESS: 729 JONES ST  
TOPIC:  
CURRENT ASSESSMENT: \$22,021,118.00  
APPLICANT'S OPINION: \$3,544,682.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POST/TP

13) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0378  
APPLICANT: BRIO REAL ESTATE HOLDINGS  
PARCEL NO: 0291 002  
PARCEL ADDRESS: 550 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,049,778.00  
APPLICANT'S OPINION: \$4,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0458  
APPLICANT: ROMEL SFAPT, LLC  
PARCEL NO: 0643 010  
PARCEL ADDRESS: 1650 CALIFORNIA ST  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$4,980,000.00  
APPLICANT'S OPINION: \$3,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1116  
APPLICANT: 703 MARKET STREET SF OWNER LLC  
PARCEL NO: 3706 001  
PARCEL ADDRESS: 26 3RD ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$58,689,480.00  
APPLICANT'S OPINION: \$29,344,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

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: 2023-1160  
APPLICANT: 1049 MARKET ST LLC  
PARCEL NO: 3703 067  
PARCEL ADDRESS: 1049 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,616,074.00  
APPLICANT'S OPINION: \$1,500,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1219  
APPLICANT: SZETO, ELAINE  
PARCEL NO: 0661 018  
PARCEL ADDRESS: 2189 PINE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,300,000.00  
APPLICANT'S OPINION: \$2,379,345.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1232  
APPLICANT: SOTOMAYOR, VICTOR  
PARCEL NO: 0175 022  
PARCEL ADDRESS: 485 PACIFIC AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,541,388.00  
APPLICANT'S OPINION: \$933,340.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1407  
APPLICANT: 100 GREEN ST. PARTNERS, LLC  
PARCEL NO: 0112 007  
PARCEL ADDRESS: 100 GREEN ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,986,194.00  
APPLICANT'S OPINION: \$5,992,000.00  
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

### **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.

### **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](mailto: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](mailto:bos@sfgov.org) or (415) 554-5184.

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

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.