

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: 467 428 446#**

**Monday, July 29, 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:	2023-8504
APPLICANT:	121 NINTH LLC
PARCEL NO:	3728 171
PARCEL ADDRESS:	121 9TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$632,258.00
APPLICANT'S OPINION:	\$250,000.00
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

4) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8514  
APPLICANT: PACIFIC BUILDINGS LLC  
PARCEL NO: 3519 069  
PARCEL ADDRESS: 130 DORE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,588,145.00  
APPLICANT'S OPINION: \$1,837,398.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8516  
APPLICANT: HALLER, MEGAN  
PARCEL NO: 0296 008  
PARCEL ADDRESS: 442-444 POST ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$13,775,722.00  
APPLICANT'S OPINION: \$6,900,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8517  
APPLICANT: WINHALL 7 LLC  
PARCEL NO: 3708 008  
PARCEL ADDRESS: 82-84 1ST ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$16,175,024.00  
APPLICANT'S OPINION: \$8,100,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8519  
APPLICANT: WINHALL 7 LLC  
PARCEL NO: 3708 009  
PARCEL ADDRESS: 88 1ST ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$20,689,291.00  
APPLICANT'S OPINION: \$10,300,000.00  
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: 2023-8521  
APPLICANT: 944 MARKET LLC  
PARCEL NO: 0341 006  
PARCEL ADDRESS: 944 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$37,605,259.00  
APPLICANT'S OPINION: \$18,800,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8587  
APPLICANT: CHIMEDTSEREN, ERDENEBAATAR  
PARCEL NO: 0495 037  
PARCEL ADDRESS: 1734A LOMBARD ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$568,266.00  
APPLICANT'S OPINION: \$284,133.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8608  
APPLICANT: EQX JACKSON SQ HOLDCO LLC  
PARCEL NO: 0206 013  
PARCEL ADDRESS: 439 WASHINGTON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$26,595,972.00  
APPLICANT'S OPINION: \$13,300,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8609  
APPLICANT: EQX JACKSON SQ HOLDCO LLC  
PARCEL NO: 0206 014  
PARCEL ADDRESS: 425 WASHINGTON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,716,659.00  
APPLICANT'S OPINION: \$5,400,000.00  
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

2) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8630  
APPLICANT: DCO MISSION BAY LP  
PARCEL NO: 8711 023C  
PARCEL ADDRESS: 1101-1135 4TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$239,701,067.00  
APPLICANT'S OPINION: \$200,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

13) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8632  
APPLICANT: MOLTOBEST LP  
PARCEL NO: 3509 004  
PARCEL ADDRESS: 130-138 9TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$15,106,607.00  
APPLICANT'S OPINION: \$6,500,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8644  
APPLICANT: 30 VAN NESS DEVELOPMENT LLC  
PARCEL NO: 0835 004  
PARCEL ADDRESS: 30 VAN NESS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$98,582,017.00  
APPLICANT'S OPINION: \$50,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8645  
APPLICANT: LINGANG INVESTMENT LLC  
PARCEL NO: 0175 029  
PARCEL ADDRESS: 755 SANSOME ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$48,528,422.00  
APPLICANT'S OPINION: \$14,560,000.00  
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: 2023-8647  
APPLICANT: MAYER FAMILY LIVING TRUST  
PARCEL NO: 0132 046  
PARCEL ADDRESS: 566 VALLEJO ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$14,397,015.00  
APPLICANT'S OPINION: \$7,200,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8648  
APPLICANT: MAYER FAMILY LIVING TRUST  
PARCEL NO: 0530 023A  
PARCEL ADDRESS: 1885 FILBERT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,335,000.00  
APPLICANT'S OPINION: \$2,200,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8651  
APPLICANT: 226 POWELL LLC  
PARCEL NO: 0314 009  
PARCEL ADDRESS: 226-230 POWELL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,996,000.00  
APPLICANT'S OPINION: \$4,468,613.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8667  
APPLICANT: HIRE VALENCIA  
PARCEL NO: 3568 009  
PARCEL ADDRESS: 560 VALENCIA ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,754,872.00  
APPLICANT'S OPINION: \$3,400,000.00  
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

20) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8691  
APPLICANT: 1737 MASON LLC  
PARCEL NO: 0119 004  
PARCEL ADDRESS: 1737-1741 MASON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,799,286.00  
APPLICANT'S OPINION: \$2,400,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

21) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8710  
APPLICANT: GROUPE INSEARCH  
PARCEL NO: 3750 601  
PARCEL ADDRESS: 631 FOLSOM ST # A  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,334,928.00  
APPLICANT'S OPINION: \$1,100,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8742  
APPLICANT: UBER TECHNOLOGIES INC  
PARCEL NO: 8721 029  
PARCEL ADDRESS: 1509-1519 3RD ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$347,125,755.00  
APPLICANT'S OPINION: \$173,575,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8743  
APPLICANT: UBER TECHNOLOGIES INC  
PARCEL NO: 8721 035  
PARCEL ADDRESS: 1451-1455 3RD ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$288,501,028.00  
APPLICANT'S OPINION: \$141,200,000.00  
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

24) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8768  
APPLICANT: O DONOGHUE, JOHN  
PARCEL NO: 20230034089  
PARCEL ADDRESS: SAN FRANCISCO  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$58,161.00  
APPLICANT'S OPINION: \$47,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8779  
APPLICANT: NOIR LLC  
PARCEL NO: 20230035206  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$20,274.00  
APPLICANT'S OPINION: \$100.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8800  
APPLICANT: FELIX GROUP  
PARCEL NO: 3559 009  
PARCEL ADDRESS: 3512 16TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,673,601.00  
APPLICANT'S OPINION: \$6,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8802  
APPLICANT: HUNT, JESSICA  
PARCEL NO: 3755 113  
PARCEL ADDRESS: 182 LANGTON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,896,376.00  
APPLICANT'S OPINION: \$1,077,230.00  
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

28) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8803  
APPLICANT: HEATH FAMILY PARTNERS II LP  
PARCEL NO: 0622 020  
PARCEL ADDRESS: 1776 SACRAMENTO ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,663,853.00  
APPLICANT'S OPINION: \$4,330,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8830  
APPLICANT: BPP EMBARCADERO SQUARE PRPT OWNER LLC  
PARCEL NO: 0167 063  
PARCEL ADDRESS: 75 BROADWAY  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$88,513,304.00  
APPLICANT'S OPINION: \$55,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8840  
APPLICANT: 499 JACKSON LLC  
PARCEL NO: 0196 016  
PARCEL ADDRESS: 499 JACKSON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$16,909,244.00  
APPLICANT'S OPINION: \$8,450,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8846  
APPLICANT: JUSTICE OPERATING CO LLC  
PARCEL NO: 0208 024  
PARCEL ADDRESS: 750 KEARNY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$174,926,405.00  
APPLICANT'S OPINION: \$83,300,000.00  
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: 2023-8849  
APPLICANT: WG CLAY LLC  
PARCEL NO: 0618 003  
PARCEL ADDRESS: 1850 CLAY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,193,444.00  
APPLICANT'S OPINION: \$5,100,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8853  
APPLICANT: BPP TOWNSEND LLC  
PARCEL NO: 3783 007  
PARCEL ADDRESS: 650 7TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$67,076,159.00  
APPLICANT'S OPINION: \$49,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8877  
APPLICANT: BPP 211 MAIN OWNER LLC  
PARCEL NO: 3740 033  
PARCEL ADDRESS: 211 MAIN ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$326,715,242.00  
APPLICANT'S OPINION: \$225,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8894  
APPLICANT: DIGITAL GARAGE DEVELOPMENT LLC  
PARCEL NO: 3706 063  
PARCEL ADDRESS: 721 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,175,146.00  
APPLICANT'S OPINION: \$1,934,000.00  
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

36) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8895  
APPLICANT: DG DEVELOPMENT LLC  
PARCEL NO: 3706 064  
PARCEL ADDRESS: 715-719 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$35,457,904.00  
APPLICANT'S OPINION: \$14,366,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8947  
APPLICANT: NEWLIN, JOHN  
PARCEL NO: 1634 017  
PARCEL ADDRESS: 932 CABRILLO ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,162,614.00  
APPLICANT'S OPINION: \$2,550,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8998  
APPLICANT: WW COPPER WORKS LLC  
PARCEL NO: 3747 015  
PARCEL ADDRESS: 353-355 FOLSOM ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,460,604.00  
APPLICANT'S OPINION: \$4,700,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9001  
APPLICANT: RHUBARB VILLAGE LLC  
PARCEL NO: 0296 076  
PARCEL ADDRESS: 490 POST ST #900  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,560,600.00  
APPLICANT'S OPINION: \$1,015,000.00  
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

40) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9002  
APPLICANT: RIVERS ECHO LLC  
PARCEL NO: 0296 144  
PARCEL ADDRESS: 490 POST ST#1703  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$455,103.00  
APPLICANT'S OPINION: \$230,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9012  
APPLICANT: GLEMBOCKI, JERRY  
PARCEL NO: 0632 001B  
PARCEL ADDRESS: 2713 CLAY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,880,836.00  
APPLICANT'S OPINION: \$2,780,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9022  
APPLICANT: VIBO MUSIC SCHOOL  
PARCEL NO: 3197 022  
PARCEL ADDRESS: 1490 OCEAN AVE # 2  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,063,412.00  
APPLICANT'S OPINION: \$1,450,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9034  
APPLICANT: DP REAL ESTATE AMERICA LLC  
PARCEL NO: 0287 035  
PARCEL ADDRESS: 300 GRANT AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$155,000,000.00  
APPLICANT'S OPINION: \$60,000,000.00  
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: 2023-9078  
APPLICANT: 531 COMMERCIAL ST  
PARCEL NO: 0228 018  
PARCEL ADDRESS: 529-531 COMMERCIAL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,781,357.00  
APPLICANT'S OPINION: \$3,874,128.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

45) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9083  
APPLICANT: 211 JEFFERSON LLC  
PARCEL NO: 0012 001  
PARCEL ADDRESS: 2739-2755 TAYLOR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$20,584,042.00  
APPLICANT'S OPINION: \$8,750,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

46) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9096  
APPLICANT: SOPHIE PAPPAS  
PARCEL NO: 0466A029  
PARCEL ADDRESS: 195 ALHAMBRA ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,352,726.00  
APPLICANT'S OPINION: \$8,300,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

47) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9097  
APPLICANT: SOPHIE PAPPAS  
PARCEL NO: 0540 026  
PARCEL ADDRESS: 2117-2127 UNION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,619,583.00  
APPLICANT'S OPINION: \$3,695,666.00  
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: 2023-9099  
APPLICANT: SOPHIE PAPPAS  
PARCEL NO: 0543 028  
PARCEL ADDRESS: 1851- 1853 UNION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,862,277.00  
APPLICANT'S OPINION: \$2,289,821.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

49) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9101  
APPLICANT: 2450 CHESTNUT LLC  
PARCEL NO: 0930 014  
PARCEL ADDRESS: 2450 CHESTNUT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,957,834.00  
APPLICANT'S OPINION: \$2,366,266.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

50) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9102  
APPLICANT: 2455 UNION LLC  
PARCEL NO: 0537 001F  
PARCEL ADDRESS: 2455 UNION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,916,889.00  
APPLICANT'S OPINION: \$3,933,511.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

51) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9108  
APPLICANT: JONES, REGINA  
PARCEL NO: 20230032272  
PARCEL ADDRESS: 992 HOWARD ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$69,000.00  
APPLICANT'S OPINION: \$1,400.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Personal 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: 2023-9123  
APPLICANT: 172 PALM LLC  
PARCEL NO: 1062 033  
PARCEL ADDRESS: 172 PALM AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,122,382.00  
APPLICANT'S OPINION: \$2,649,240.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

53) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9140  
APPLICANT: MA, CHARLES  
PARCEL NO: 5615 052  
PARCEL ADDRESS: 3201 3207 MISSION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,186,774.00  
APPLICANT'S OPINION: \$4,250,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

54) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9141  
APPLICANT: BPP EMBARCADERO SQUARE PRPT OWNER LLC BLACKSTONE  
PARCEL NO: 0171 068  
PARCEL ADDRESS: 560 DAVIS ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$88,916,492.00  
APPLICANT'S OPINION: \$50,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

55) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9142  
APPLICANT: BPP EMBARCADERO SQUARE PRPT OWNER LLC  
PARCEL NO: 0168 057  
PARCEL ADDRESS: 650 DAVIS ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$85,415,711.00  
APPLICANT'S OPINION: \$40,000,000.00  
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: 2023-9198  
APPLICANT: THREE RIVERS REAL ESTATE AND DEVELOPMENT LLC  
PARCEL NO: 1668 014  
PARCEL ADDRESS: 885 25TH AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,260,992.00  
APPLICANT'S OPINION: \$3,675,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

57) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9200  
APPLICANT: A&A PORTFOLIO INVESTMENTS LLC  
PARCEL NO: 3774 241  
PARCEL ADDRESS: 200 BRANNAN ST #100  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,068,833.00  
APPLICANT'S OPINION: \$775,485.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

58) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9239  
APPLICANT: HE, DEWEI  
PARCEL NO: 3763 033  
PARCEL ADDRESS: 31-33 STILLMAN ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,989,000.00  
APPLICANT'S OPINION: \$1,293,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

59) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9241  
APPLICANT: FORTON FUND LLC  
PARCEL NO: 3750 050  
PARCEL ADDRESS: 655- 659 FOLSOM ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$13,019,713.00  
APPLICANT'S OPINION: \$8,500,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

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: 2023-9295  
APPLICANT: STROMPER COMPANY INC  
PARCEL NO: 0462A027  
PARCEL ADDRESS: 234-238 MALLORCA WAY  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,629,394.00  
APPLICANT'S OPINION: \$2,800,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

61) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9298  
APPLICANT: CPUS 123 Townsend LP  
PARCEL NO: 3794 010  
PARCEL ADDRESS: 123-131 TOWNSEND ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$140,017,701.00  
APPLICANT'S OPINION: \$75,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

62) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9309  
APPLICANT: N/A, TORACCA PROPERTIES  
PARCEL NO: 0132 028  
PARCEL ADDRESS: 1300-1326 GRANT AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,800,590.00  
APPLICANT'S OPINION: \$5,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

63) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9314  
APPLICANT: GROSSMAN, DANIEL  
PARCEL NO: 3513 088  
PARCEL ADDRESS: 135 VALENCIA ST, #1A  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$948,186.00  
APPLICANT'S OPINION: \$515,228.00  
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

64) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9320  
APPLICANT: 46 GEARY LLC  
PARCEL NO: 0310 024  
PARCEL ADDRESS: 46-54 GEARY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$24,747,785.00  
APPLICANT'S OPINION: \$12,400,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

65) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9349  
APPLICANT: NEKTAR THERAPEUTICS  
PARCEL NO: 20230009326  
PARCEL ADDRESS: 455 MISSION BAY SOUTH BLVD #100  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$56,545,856.00  
APPLICANT'S OPINION: \$28,272,928.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

66) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9350  
APPLICANT: FRONTIER GROUP LLC  
PARCEL NO: 0291 013  
PARCEL ADDRESS: 570-572 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$15,857,867.00  
APPLICANT'S OPINION: \$8,480,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

67) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9358  
APPLICANT: 350 RHODE ISLAND SOUTH OWNER LLC  
PARCEL NO: 3957 002  
PARCEL ADDRESS: 350 RHODE ISLAND ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$24,660,646.00  
APPLICANT'S OPINION: \$12,300,000.00  
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

68) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9359  
APPLICANT: ZARBOULAS, PHILIP  
PARCEL NO: 3726 050  
PARCEL ADDRESS: 531-533 NATOMA ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,749,830.00  
APPLICANT'S OPINION: \$1,100,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

69) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9361  
APPLICANT: 350 RHODE ISLAND SOUTH OWNER LLC  
PARCEL NO: 3957 004  
PARCEL ADDRESS: 350 RHODE ISLAND ST, SOUTH  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$104,003,603.00  
APPLICANT'S OPINION: \$52,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

70) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9366  
APPLICANT: D 27 LLC  
PARCEL NO: 0131 021  
PARCEL ADDRESS: 535 GREEN ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,452,509.00  
APPLICANT'S OPINION: \$3,226,254.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

71) Hearing, discussion, and possible action involving:

APPLICATION: 2023-9368  
APPLICANT: D SHIPLEY LLC  
PARCEL NO: 3753 492  
PARCEL ADDRESS: 225-227 SHIPLEY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,960,328.00  
APPLICANT'S OPINION: \$2,980,164.00  
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

72) Hearing, discussion, and possible action involving:

APPLICATION:	2023-9385
APPLICANT:	KIRK, JAMES
PARCEL NO:	0180 011
PARCEL ADDRESS:	940 JACKSON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,953,804.00
APPLICANT'S OPINION:	\$2,050,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### **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.

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.