

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 Legal Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 215 982 172#**

**Friday, August 02, 2024
09:30 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 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:	2020-1070
APPLICANT:	SHAMI FAMILY 1993 TRUST
PARCEL NO:	4038 009
PARCEL ADDRESS:	1200 19TH ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$2,195,590.00
APPLICANT'S OPINION:	\$1,591,198.00
TAXABLE YEAR:	2018
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

4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1074
APPLICANT: SHAMI FAMILY 1993 TRUST
PARCEL NO: 4038 009
PARCEL ADDRESS: 1200 19TH ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$2,211,500.00
APPLICANT'S OPINION: \$1,623,021.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1826
APPLICANT: SP PLUS-HYDE PARKING JOINT VENTURE
PARCEL NO: 20200979529
PARCEL ADDRESS: 0
TOPIC:
CURRENT ASSESSMENT: \$1,852,886.00
APPLICANT'S OPINION: \$200.00
TAXABLE YEAR: 2017
APPEAL TYPE: Possessory Interest
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0349
APPLICANT: CHIN/UNG FAMILY TRUST
PARCEL NO: 2371 009
PARCEL ADDRESS: 2371 42ND AVE
TOPIC:
CURRENT ASSESSMENT: \$888,671.00
APPLICANT'S OPINION: \$577,342.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0510
APPLICANT: MCFARLAND, MIA
PARCEL NO: 1711 006
PARCEL ADDRESS: 1235 39TH AVE
TOPIC:
CURRENT ASSESSMENT: \$1,350,000.00
APPLICANT'S OPINION: \$64,966.00
TAXABLE YEAR: 2020
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

8) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0511
APPLICANT: MCFARLAND, MIA
PARCEL NO: 1711 006
PARCEL ADDRESS: 1235 39TH AVE
TOPIC:
CURRENT ASSESSMENT: \$1,350,000.00
APPLICANT'S OPINION: \$65,638.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0551
APPLICANT: HISAKO KUMAGAI REVOCABLE LIVING TRUST
PARCEL NO: 3165 008
PARCEL ADDRESS: 647 MIRAMAR AVE
TOPIC:
CURRENT ASSESSMENT: \$1,450,000.00
APPLICANT'S OPINION: \$253,323.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0560
APPLICANT: 166 GRANT, LLC
PARCEL NO: 0310 017
PARCEL ADDRESS: 166 GRANT AVE
TOPIC: Change in Ownership-Bifurcated
CURRENT ASSESSMENT: \$32,000,000.00
APPLICANT'S OPINION: \$11,705,356.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0561
APPLICANT: 166 GRANT, LLC
PARCEL NO: 0310 017
PARCEL ADDRESS: 166 GRANT AVE
TOPIC: Change in Ownership-Bifurcated
CURRENT ASSESSMENT: \$32,000,000.00
APPLICANT'S OPINION: \$11,939,228.00
TAXABLE YEAR: 2015
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

12) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1117
APPLICANT: TOMANPOS, PAUL
PARCEL NO: 2374 025B
PARCEL ADDRESS: 2358 46TH AVE
TOPIC:
CURRENT ASSESSMENT: \$1,490,000.00
APPLICANT'S OPINION: \$1,280,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1118
APPLICANT: TOMANPOS, PAUL
PARCEL NO: 2374 025B
PARCEL ADDRESS: 2358 46TH AVE
TOPIC:
CURRENT ASSESSMENT: \$1,495,000.00
APPLICANT'S OPINION: \$1,280,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1135
APPLICANT: LEOLA MORGAN REVOC TR
PARCEL NO: 5858 026
PARCEL ADDRESS: 15 MERRILL ST
TOPIC:
CURRENT ASSESSMENT: \$281,270.00
APPLICANT'S OPINION: \$46,917.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1322
APPLICANT: LYLES FAMILY TRUST
PARCEL NO: 0777 018
PARCEL ADDRESS: 818-820 SCOTT ST
TOPIC:
CURRENT ASSESSMENT: \$2,500,000.00
APPLICANT'S OPINION: \$1,690,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

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:	2023-1331
APPLICANT:	SU-MEI WANG KUNG LVG TRUST
PARCEL NO:	1685 007C
PARCEL ADDRESS:	860 43RD AVE
TOPIC:	
CURRENT ASSESSMENT:	\$2,400,000.00
APPLICANT'S OPINION:	\$1,700,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1346
APPLICANT:	DANIEL EDBURN EESLEY LIVING TRUST
PARCEL NO:	1353 047
PARCEL ADDRESS:	38 6TH AVE
TOPIC:	
CURRENT ASSESSMENT:	\$1,400,000.00
APPLICANT'S OPINION:	\$74,341.00
TAXABLE YEAR:	2023
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 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.

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

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.

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.