

#### 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: 941 685 080#

Thursday, August 10, 2023 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: 2022-0417

APPLICANT: WANG SUN INC

PARCEL NO: 0670 009

PARCEL ADDRESS: 1222 - 1226 SUTTER ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,467,508.00 APPLICANT'S OPINION: \$2,904,000.00

TAXABLE YEAR: 2022



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## 4) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0425

APPLICANT: ABBAS FARD REVOC TR

PARCEL NO: 0298 014
PARCEL ADDRESS: 700 JONES ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,748,803.00
APPLICANT'S OPINION: \$1,140,811.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 5) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0478

APPLICANT: GRAM PROPERTIES, LLC

PARCEL NO: 0445A005A

PARCEL ADDRESS: 3701 BUCHANAN ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,142,629.00 APPLICANT'S OPINION: \$2,485,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 6) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0581

APPLICANT: LEGACY 972 LLC

PARCEL NO: 3752 394

PARCEL ADDRESS: 821 FOLSOM ST, #101 TOPIC: Decline in Value \$1,802,856.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 7) Hearing, discussion, and possible action involving:

APPLICANT'S OPINION:

APPLICATION: 2022-0654

APPLICANT: 1281 MISSION STREET ASSOCIATES

\$1,172,000.00

PARCEL NO: 3728 103

PARCEL ADDRESS: 1277 - 1281 MISSION ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,547,345.00 APPLICANT'S OPINION: \$2,306,000.00

TAXABLE YEAR: 2022



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#### 8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0671

APPLICANT: SARCI JOSEPH & WALKER GERALDINE

PARCEL NO: 3746 415

PARCEL ADDRESS: 201 FOLSOM ST, 4G
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,737,500.00
APPLICANT'S OPINION: \$1,130,000.00

TAXABLE YEAR: 2022

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STATUS: WITHDRAWN

## 9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0672

APPLICANT: SARCI JOSEPH & WALKER GERALDINE

PARCEL NO: 3746 415

PARCEL ADDRESS: 201 FOLSOM ST, 4G

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$1,737,500.00 APPLICANT'S OPINION: \$1,130,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: WITHDRAWN

#### 10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0705

APPLICANT: MCLEA COURT END LLC

PARCEL NO: 3757 143
PARCEL ADDRESS: 2 MCLEA CT
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,527,164.00
APPLICANT'S OPINION: \$993,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

# 11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0709
APPLICANT: PELAYO, LUCY

PARCEL NO: 0319 026

PARCEL ADDRESS: 725 - 727 GEARY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,680,101.00 APPLICANT'S OPINION: \$1,743,060.00

TAXABLE YEAR: 2022



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#### 12) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0717

APPLICANT: WWP INVESTMENTS LLC

PARCEL NO: 0305 003

PARCEL ADDRESS: 535 TAYLOR ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$11,542,350.00 APPLICANT'S OPINION: \$6,925,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0722

APPLICANT: A STAR HOLDINGS, LLC

PARCEL NO: 3731 002

PARCEL ADDRESS: 220 - 224 6TH ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,576,156.00 APPLICANT'S OPINION: \$2,746,000.00

TAXABLE YEAR: 2022

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

#### 14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0723 APPLICANT: S3 Folsom, LLC

PARCEL NO: 5524 063

PARCEL ADDRESS: 3223 - 3225 FOLSOM ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,524,888.00 APPLICANT'S OPINION: \$1,515,000.00

TAXABLE YEAR: 2022

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

## 15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0725

APPLICANT: KAMINO STREET LLC

PARCEL NO: 0227 030

PARCEL ADDRESS: 632 - 634 COMMERCIAL ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$7,007,850.00 APPLICANT'S OPINION: \$4,205,000.00

TAXABLE YEAR: 2022

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



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# 16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0726

APPLICANT: 1010 BUSH ST. APARTMENT GROUP L

\$5,300,000.00

PARCEL NO: 0276 007
PARCEL ADDRESS: 1010 BUSH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,833,733.00

TAXABLE YEAR: 2022

APPLICANT'S OPINION:

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

## 17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0727

APPLICANT: FILLMORE STREET DEVELOPMENT GR

PARCEL NO: 0510 001

PARCEL ADDRESS: 2101 LOMBARD ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,187,163.00 APPLICANT'S OPINION: \$3,112,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

#### 18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0728

APPLICANT: BRIXTON CHINATOWN LLC

PARCEL NO: 0208 062

PARCEL ADDRESS: 659A MERCHANT ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,183,310.00 APPLICANT'S OPINION: \$1,910,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 19) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0729

APPLICANT: BRIXTON CHINATOWN LLC

PARCEL NO: 0208 063
PARCEL ADDRESS: 668 CLAY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,727,186.00
APPLICANT'S OPINION: \$5,237,000.00

TAXABLE YEAR: 2022



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# 20) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0730

APPLICANT: BRIXTON CHINATOWN LLC

PARCEL NO: 0208 064
PARCEL ADDRESS: 664 CLAY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$119,547.00
APPLICANT'S OPINION: \$72,000.00
TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 21) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0733

APPLICANT: BRIXTON CHINATOWN LLC

PARCEL NO: 0208 011

PARCEL ADDRESS: 700 KEARNY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,701,261.00 APPLICANT'S OPINION: \$4,020,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 22) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0734

APPLICANT: BRIXTON CHINATOWN LLC

PARCEL NO: 0208 013

PARCEL ADDRESS: 0659 0000 MERCHANT ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,179,420.00 APPLICANT'S OPINION: \$708,000.00 TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 23) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0737

APPLICANT: 100 GREEN ST. PARTNERS, LLC

PARCEL NO: 0112 007
PARCEL ADDRESS: 100 GREEN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,790,387.00
APPLICANT'S OPINION: \$5,874,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP



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# 24) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0738

APPLICANT: KALO TERRANCE, LLC/ TLL CLAIREMONT, LLC

PARCEL NO: 0210 038

PARCEL ADDRESS: 124 - 130 WAVERLY PL

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,527,000.00 APPLICANT'S OPINION: \$2,116,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 25) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0746 APPLICANT: RATIRAM, LLC

PARCEL NO: 0013 009

PARCEL ADDRESS: 2601 MASON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$16,648,150.00 APPLICANT'S OPINION: \$10,364,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

#### 26) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0863

APPLICANT: HYDE STREET INVESTMENTS

PARCEL NO: 0218 005
PARCEL ADDRESS: 1225 HYDE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,122,087.00
APPLICANT'S OPINION: \$1,274,056.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 27) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0931

APPLICANT: 2001 ASSOCIATES

PARCEL NO: 0623 004

PARCEL ADDRESS: 1850 SACRAMENTO ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$14,227,331.00 APPLICANT'S OPINION: \$8,536,000.00

TAXABLE YEAR: 2022



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#### 28) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0932

APPLICANT: HAIGHT STREET RE GROUP

PARCEL NO: 0847 020

PARCEL ADDRESS: 688 - 692 HAIGHT ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,924,435.00 APPLICANT'S OPINION: \$1,155,000.00

TAXABLE YEAR: 2022

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

## 29) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1200 APPLICANT: CHIU, ADA PARCEL NO: 0178 004

PARCEL ADDRESS: 716 JACKSON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,398,750.00 APPLICANT'S OPINION: \$1,559,000.00

TAXABLE YEAR: 2022

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.

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>.

### **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 <a href="www.sfgov.org/ethics">www.sfgov.org/ethics</a>.



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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.