

Phone (415) 554-6778
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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
Room 406, City Hall
Thursday, August 11, 2022
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) 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:	2018-1057
APPLICANT:	INNSBRUCK LP
PARCEL NO:	0084 010
PARCEL ADDRESS:	101 GREENWICH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$77,572,323.00
APPLICANT'S OPINION:	\$23,408,280.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	2ND ESCAPE
STATUS:	WD/PHC

3) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0436
APPLICANT:	ZHAO, JIN YUAN
PARCEL NO:	0575 003
PARCEL ADDRESS:	2101-2115 VAN NESS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,248,061.00
APPLICANT'S OPINION:	\$11,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	WD/PHC

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0552
APPLICANT: YELP INC
PARCEL NO: 2019206663
PARCEL ADDRESS: 140 NEW MONTGOMERY ST, #900
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$21,817,614.00
APPLICANT'S OPINION: \$10,410,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0553
APPLICANT: YELP INC
PARCEL NO: 2019208114
PARCEL ADDRESS: 55 HAWTHORNE ST, #900
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$24,174,972.00
APPLICANT'S OPINION: \$12,085,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0555
APPLICANT: BEACON PARKING LP
PARCEL NO: 8702 608
PARCEL ADDRESS: 200-298 KING ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,493,803.00
APPLICANT'S OPINION: \$4,246,902.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0556
APPLICANT: OSIB 816 FOLSOM PROPERTIES LLC
PARCEL NO: 3733 014
PARCEL ADDRESS: 816 FOLSOM ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$14,790,000.00
APPLICANT'S OPINION: \$7,395,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0557
APPLICANT: DCP SF COLUMBUS AVE OWNER LLC
PARCEL NO: 0022 010
PARCEL ADDRESS: 475 BEACH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$63,874,139.00
APPLICANT'S OPINION: \$31,937,070.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0558
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 609
PARCEL ADDRESS: 200-298 KING ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,782,020.00
APPLICANT'S OPINION: \$6,891,010.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0559
APPLICANT: DCP SF COLUMBUS AVE OWNER LLC
PARCEL NO: 0022 012
PARCEL ADDRESS: 475 BEACH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,375,861.00
APPLICANT'S OPINION: \$5,687,930.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0560
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 610
PARCEL ADDRESS: 200-298 KING ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,071,457.00
APPLICANT'S OPINION: \$6,535,729.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0561
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 611
PARCEL ADDRESS: 200-0298 KING ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,250,682.00
APPLICANT'S OPINION: \$6,125,341.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0563
APPLICANT: 101 SECOND STREET INC.
PARCEL NO: 3721 089
PARCEL ADDRESS: 101 2ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$327,051,693.00
APPLICANT'S OPINION: \$163,573,951.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0564
APPLICANT: STOCKTON STREET PROPERTIES INC.
PARCEL NO: 0328 002
PARCEL ADDRESS: 2 STOCKTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$39,957,008.00
APPLICANT'S OPINION: \$19,978,504.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0565
APPLICANT: STOCKTON STREET PROPERTIES INC.
PARCEL NO: 0328 003
PARCEL ADDRESS: 48 STOCKTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$21,833,962.00
APPLICANT'S OPINION: \$10,916,981.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0566
APPLICANT: STOCKTON STREET PROPERTIES INC.
PARCEL NO: 0328 004
PARCEL ADDRESS: 48 STOCKTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$66,065,699.00
APPLICANT'S OPINION: \$46,232,747.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0567
APPLICANT: BEACON PARKING LP
PARCEL NO: 8702 606
PARCEL ADDRESS: 200-298 KING ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,493,800.00
APPLICANT'S OPINION: \$4,246,900.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0568
APPLICANT: BEACON PARKING LP
PARCEL NO: 8702 607
PARCEL ADDRESS: 200-298 KING ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,493,800.00
APPLICANT'S OPINION: \$4,246,900.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0570
APPLICANT: SAFEWAY INC
PARCEL NO: 8702 612
PARCEL ADDRESS: 200-298 KING ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,638,868.00
APPLICANT'S OPINION: \$9,319,434.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0572
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 613
PARCEL ADDRESS: 210 KING ST, #O-1
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,750,759.00
APPLICANT'S OPINION: \$875,380.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0573
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 614
PARCEL ADDRESS: 210 KING ST, #O-2
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,156,038.00
APPLICANT'S OPINION: \$578,019.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0575
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 615
PARCEL ADDRESS: 210 KING ST, #O-3
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,731,364.00
APPLICANT'S OPINION: \$865,682.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0576
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 616
PARCEL ADDRESS: 210 KING ST, #O-4
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,680,727.00
APPLICANT'S OPINION: \$840,364.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0587
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 617
PARCEL ADDRESS: 210 KING ST, #O-5
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,704,429.00
APPLICANT'S OPINION: \$852,214.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0589
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 618
PARCEL ADDRESS: 210 KING ST, #O-6
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,821,865.00
APPLICANT'S OPINION: \$910,932.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0595
APPLICANT: BEACON RETAIL LP
PARCEL NO: 8702 619
PARCEL ADDRESS: 210 KING ST, #O-7
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,575,143.00
APPLICANT'S OPINION: \$787,572.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0596
APPLICANT: SIC-MCM 839 LEAVENWORTH STREET
PARCEL NO: 0280 002
PARCEL ADDRESS: 839 LEAVENWORTH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$17,132,613.00
APPLICANT'S OPINION: \$8,577,533.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0922
APPLICANT: ENERGY CENTER SAN FRANCISCO LLC
PARCEL NO: 3704 043
PARCEL ADDRESS: 460 JESSIE ST
TOPIC:
CURRENT ASSESSMENT: \$27,154,943.00
APPLICANT'S OPINION: \$9,697,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Personal Property
ROLL TYPE: SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0990
APPLICANT: DARRYL 1745 WASHINGTON LLC
PARCEL NO: 0619 014a
PARCEL ADDRESS: 1745 WASHINGTON ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,600,000.00
APPLICANT'S OPINION: \$2,250,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0366
APPLICANT: RAPAGNANI, RENO
PARCEL NO: 0872 107
PARCEL ADDRESS: 8 BUCHANAN ST, #613
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,262,835.00
APPLICANT'S OPINION: \$850,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0367
APPLICANT: RAPAGNANI, RENO
PARCEL NO: 0872 107
PARCEL ADDRESS: 8 BUCHANAN ST, #613
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,262,835.00
APPLICANT'S OPINION: \$850,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0764
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2020206521
PARCEL ADDRESS: 685 MARKET ST, #1000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$10,634,103.00
APPLICANT'S OPINION: \$5,315,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0766
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2020209245
PARCEL ADDRESS: 1515 THIRD ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$9,688,017.00
APPLICANT'S OPINION: \$4,845,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0767
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2020209244
PARCEL ADDRESS: 1455 THIRD ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$14,659,519.00
APPLICANT'S OPINION: \$7,330,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0877
APPLICANT: EQUINOX FITNESS UNION ST., INC.
PARCEL NO: 2020204430
PARCEL ADDRESS: 2055 UNION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$12,405,927.00
APPLICANT'S OPINION: \$3,721,777.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0889
APPLICANT: EQUINOX FITNESS SC SAN FRANCISCO
PARCEL NO: 2020204482
PARCEL ADDRESS: 747 MARKET ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$23,908,163.00
APPLICANT'S OPINION: \$3,645,183.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

37) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1440
APPLICANT: HONG, RODERICK
PARCEL NO: 0104 044
PARCEL ADDRESS: 133-139 VARENNES ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$4,000,000.00
APPLICANT'S OPINION: \$2,700,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WD/PHC

38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0434
APPLICANT: MCGRATH, THOMAS
PARCEL NO: 1212 022
PARCEL ADDRESS: 2175 HAYES ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,734,444.00
APPLICANT'S OPINION: \$1,375,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0862
APPLICANT: CFW 55 OWNER LLC
PARCEL NO: 800104
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$48,635,088.00
APPLICANT'S OPINION: \$38,900,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: WD/PHC

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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.

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

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 other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. 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 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.

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. There is accessible parking in the vicinity of City Hall at Civic Center Plaza and adjacent to Davies Hall and the War Memorial Complex. Accessible curbside parking is available on Dr. Carlton B. Goodlett Place and Grove Street.

In order to assist the City's efforts to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to perfumes and various other chemical-based scented products. Please help the City to accommodate these individuals.

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 (415) 554-5184.

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame (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

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