

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: ID: 449 341 596#

Monday, August 15, 2022 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) Findings to allow teleconferenced meetings under California Government code section 54953(e).
- 2) Announcements
- 3) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0184

APPLICANT: CHSP UNION SQUARE LLC

PARCEL NO: 0305 008 PARCEL ADDRESS: 542 GEARY ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$8,250,000.00 APPLICANT'S OPINION: \$5,775,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Real Property SUPPLEMENTAL

STATUS: WD/PHC



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5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1856

APPLICANT: MOSCONE JOINT VENTURE

PARCEL NO: 20200982617

PARCEL ADDRESS:

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$29,364,172.00 APPLICANT'S OPINION: \$5,000,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Possessory Interest ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1857

APPLICANT: MOSCONE JOINT VENTURE

PARCEL NO: 20200982614

PARCEL ADDRESS: 0

TOPIC: Decline in Value CURRENT ASSESSMENT: \$29,951,456.00 APPLICANT'S OPINION: \$5,000,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Possessory Interest

ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1858

APPLICANT: MOSCONE JOINT VENTURE

PARCEL NO: 20200982615

PARCEL ADDRESS: 0

TOPIC: Decline in Value CURRENT ASSESSMENT: \$14,413,117.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Possessory Interest

ROLL TYPE: ESCAPE

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1859

APPLICANT: MOSCONE JOINT VENTURE

PARCEL NO: 20200982616

PARCEL ADDRESS: 0

TOPIC: Decline in Value CURRENT ASSESSMENT: \$31,161,496.00 APPLICANT'S OPINION: \$100,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Possessory Interest

ROLL TYPE: ESCAPE



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9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0772

APPLICANT: 330 TOWNSEND SF OWNER LLC

PARCEL NO: 3786 014

PARCEL ADDRESS: 330-332 TOWNSEND ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$34,982,738.00 APPLICANT'S OPINION: \$17,491,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0926 APPLICANT: AIRBNB INC PARCEL NO: 20210004187

PARCEL ADDRESS: 650 TOWNSEND ST TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$41,540,407.00 APPLICANT'S OPINION: \$20,725,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1130

APPLICANT: FP PIER 70 BUILDING 12 LLC

PARCEL NO: 4114 010 PARCEL ADDRESS: LOUISIANA ST

TOPIC:

CURRENT ASSESSMENT: \$45,418,923.00 APPLICANT'S OPINION: \$19,442,311.00

TAXABLE YEAR: 2021

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR STATUS: WD/PHC

12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1131

APPLICANT: FC PIER 70 BUILDING 12 LLC

PARCEL NO: 4114 010
PARCEL ADDRESS: LOUISIANA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$45,418,923.00
APPLICANT'S OPINION: \$19,442,311.00

TAXABLE YEAR: 2021

APPEAL TYPE: Possessory Interest ROLL TYPE: BASE YEAR STATUS: WD/PHC



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13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1206

APPLICANT: VII MP SAN FRANCISCO HOTEL OWNER LLC

PARCEL NO: 3706 270

PARCEL ADDRESS: 757 MARKET ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$98,554,400.00 APPLICANT'S OPINION: \$24,638,599.00

TAXABLE YEAR: 2021

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

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1207

APPLICANT: VII MP SAN FRANCISCO HOTEL OWNER LLC

PARCEL NO: 3706 271

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$9,540,179.00 APPLICANT'S OPINION: \$2,385,044.00

TAXABLE YEAR: 2021

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

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1208

APPLICANT: BCAL 655 MONTGOMERY PROPERTY LLC

PARCEL NO: 0208 028

PARCEL ADDRESS: 655 MONTGOMERY ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$235,896,831.00 APPLICANT'S OPINION: \$150,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1211

APPLICANT: 100-120 POWELL OWNER LP

PARCEL NO: 0327 012

PARCEL ADDRESS: 100-118 POWELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$88,723,150.00 APPLICANT'S OPINION: \$22,180,786.00

TAXABLE YEAR: 2021

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



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17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1212

APPLICANT: 100-120 POWELL OWNER LP

PARCEL NO: 0327 013

PARCEL ADDRESS: 120 POWELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$37,306,890.00 APPLICANT'S OPINION: \$9,326,722.00

TAXABLE YEAR: 2021

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

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1213

APPLICANT: POTRERO LAUNCH AFFORDABLE LP

PARCEL NO: 4058 010
PARCEL ADDRESS: 2235 3RD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$123,941,278.00
APPLICANT'S OPINION: \$30,985,319.00

TAXABLE YEAR: 2021

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

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1214

APPLICANT: GEARY DARLING LP

PARCEL NO: 0317 026

PARCEL ADDRESS: 34 SHANNON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,408,488.00 APPLICANT'S OPINION: \$602,122.00

TAXABLE YEAR: 2021

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

20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1215

APPLICANT: GEARY DARLING LP

PARCEL NO: 0317 001

PARCEL ADDRESS: 501-507 GEARY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$137,369,390.00 APPLICANT'S OPINION: \$34,342,348.00

TAXABLE YEAR: 2021

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



21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1216

APPLICANT: THE SF BAY CLUB INC.

PARCEL NO: 20210011795

PARCEL ADDRESS: 150 GREENWICH ST
TOPIC: Personal Property / Fixture

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$5,910,469.00 APPLICANT'S OPINION: \$1,477,617.00

TAXABLE YEAR: 2021

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

22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1217

APPLICANT: LIVERAMP, INC PARCEL NO: 20210011331

PARCEL ADDRESS: 225 BUSH ST, #1700 TOPIC: Decline in Value CURRENT ASSESSMENT: \$24,338,480.00 APPLICANT'S OPINION: \$13,751,671.00

TAXABLE YEAR: 2021

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1218

APPLICANT: HOYAS OWNER LLC

PARCEL NO: 3705 039
PARCEL ADDRESS: 55 5TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$37,361,648.00
APPLICANT'S OPINION: \$9,340,410.00

TAXABLE YEAR: 2021

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

24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1219

APPLICANT: SERENITY NOW LP

PARCEL NO: 0317 003

PARCEL ADDRESS: 401-405 TAYLOR ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$110,363,514.00 APPLICANT'S OPINION: \$27,590,878.00

TAXABLE YEAR: 2021

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

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1220

APPLICANT: SERENITY NOW LP

PARCEL NO: 20210005826 PARCEL ADDRESS: 405 TAYLOR ST

TOPIC:

CURRENT ASSESSMENT: \$17,668,881.00 APPLICANT'S OPINION: \$4,417,220.00

TAXABLE YEAR: 2021

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

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1221

APPLICANT: PINE & POWELL LLC

PARCEL NO: 0255 001

PARCEL ADDRESS: 901 CALIFORNIA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$105,474,440.00 APPLICANT'S OPINION: \$26,368,608.00

TAXABLE YEAR: 2021

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

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1224

APPLICANT: CREEDENCE HOTEL OWNER LP

PARCEL NO: 0030 001

PARCEL ADDRESS: 425 NORTH POINT ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$131,164,223.00 APPLICANT'S OPINION: \$32,791,054.00

TAXABLE YEAR: 2021

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

28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1225 APPLICANT: SF TREAT LP PARCEL NO: 3714 019

PARCEL ADDRESS: 71-77 STEUART ST TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,327,018.00 APPLICANT'S OPINION: \$581,754.00 TAXABLE YEAR: 2021

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

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1226 APPLICANT: SF TREAT LP PARCEL NO: 0021702155

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$171,099,221.00 APPLICANT'S OPINION: \$42,774,805.00

TAXABLE YEAR: 2021

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR STATUS: POST/TP

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1248

APPLICANT: SP PLUS CORPORATION

PARCEL NO: 0021700787

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$161,350.00 APPLICANT'S OPINION: \$40,336.00 TAXABLE YEAR: 2021

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR STATUS: POST/TP

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1249

APPLICANT: SP PLUS CORPORATION

PARCEL NO: 0021701659

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,251,738.00 APPLICANT'S OPINION: \$312,934.00

TAXABLE YEAR: 2021

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR STATUS: POST/TP

32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1250

APPLICANT: SP PLUS CORPORATION

PARCEL NO: 0021701684

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,337,467.00 APPLICANT'S OPINION: \$334,366.00

TAXABLE YEAR: 2021

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR STATUS: POST/TP

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33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1251

APPLICANT: SP PLUS CORPORATION

PARCEL NO: 0021701898

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$255,753.00 APPLICANT'S OPINION: \$63,938.00 TAXABLE YEAR: 2021

APPEAL TYPE: Possessory Interest ROLL TYPE: REGULAR

STATUS: POST/TP

34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1252

APPLICANT: KR FLOWER MART LLC

PARCEL NO: 3778 047

PARCEL ADDRESS: 610-620 BRANNAN ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$70,813,592.00 APPLICANT'S OPINION: \$60,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1253

APPLICANT: KR FLOWER MART LLC

PARCEL NO: 3778 048

PARCEL ADDRESS: V BRANNAN ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$18,865,391.00 APPLICANT'S OPINION: \$15,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1266

APPLICANT: 901 16TH ST LLC

PARCEL NO: 3949 001
PARCEL ADDRESS: 941 16TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$30,780,617.00
APPLICANT'S OPINION: \$15,390,309.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC



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37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1267

APPLICANT: 901 16TH ST LLC

PARCEL NO: 3949 001 PARCEL ADDRESS: 941 16TH ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$30,465,000.00 APPLICANT'S OPINION: \$15,390,309.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1268

APPLICANT: BLOCK 6 JOINT VENTURE LLC

PARCEL NO: 3738 016

PARCEL ADDRESS: 299 FREMONT ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$311,494,170.00 APPLICANT'S OPINION: \$195,000,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1269

APPLICANT: 901 16TH ST LLC

PARCEL NO: 3949 002
PARCEL ADDRESS: 1200 17TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$32,321,414.00
APPLICANT'S OPINION: \$16,160,708.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

40) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1270

APPLICANT: 901 16TH ST LLC

PARCEL NO: 3949 002 PARCEL ADDRESS: 1200 17TH ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$31,990,000.00 APPLICANT'S OPINION: \$16,160,708.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC



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41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1271

APPLICANT: 901 16TH ST LLC

PARCEL NO: 3950 001 PARCEL ADDRESS: 1210 17TH ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$37,014,000.00 APPLICANT'S OPINION: \$18,698,732.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR STATUS: WD/PHC

42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1272

APPLICANT: 901 16TH ST LLC

PARCEL NO: 3950 001
PARCEL ADDRESS: 1210 17TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$37,397,462.00
APPLICANT'S OPINION: \$18,698,732.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

43) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1276 APPLICANT: TWILLO INC PARCEL NO: 20210012764

PARCEL ADDRESS: 375 BEALE ST, #300 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$16,813,597.00 APPLICANT'S OPINION: \$8,406,799.00

TAXABLE YEAR: 2021

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

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/



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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

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 Wilson Ng or Arthur Khoo at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame Wilson Ng or Arthur Khoo at (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.