

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**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 760 381 804#**

**Wednesday, September 27, 2023
01:30 PM (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:	2021-2112
APPLICANT:	ECOP TOWER I OWNER, LLC
PARCEL NO:	8722 063
PARCEL ADDRESS:	01655 3RD ST, #A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$343,228,479.00
APPLICANT'S OPINION:	\$171,614,240.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

4) Hearing, discussion, and possible action involving:

APPLICATION:	2021-2114
APPLICANT:	ECOP TOWER II OWNER, LLC
PARCEL NO:	8722 087
PARCEL ADDRESS:	01725 3RD ST, #A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$295,422,531.00
APPLICANT'S OPINION:	\$147,711,266.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

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5) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0511
APPLICANT:	ANOTHER PLANET ENTERTAINMENT LLC
PARCEL NO:	22702689
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$20,444,094.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0518
APPLICANT:	MOSCONE JOINT VENTURE
PARCEL NO:	22702327
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$32,114,016.00
APPLICANT'S OPINION:	\$1.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0583
APPLICANT:	559-565 SUTTER GROUP / AHK GROUP
PARCEL NO:	0296 013a
PARCEL ADDRESS:	0559-0565 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,204,820.00
APPLICANT'S OPINION:	\$6,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN/PHC

8) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0666
APPLICANT:	HUDSON ONE FERRY OPERATING LP
PARCEL NO:	20220258932
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$344,786,563.00
APPLICANT'S OPINION:	\$200,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1698
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8933 001
PARCEL ADDRESS:	0150 AVENUE D
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$19,330,000.00
APPLICANT'S OPINION:	\$160,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1699
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 002
PARCEL ADDRESS:	0260 CALIFORNIA AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$20,990,000.00
APPLICANT'S OPINION:	\$370,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1700
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 001
PARCEL ADDRESS:	0250 CALIFORNIA AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$14,730,000.00
APPLICANT'S OPINION:	\$260,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1701
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8932 001
PARCEL ADDRESS:	0399 CALIFORNIA AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,090,000.00
APPLICANT'S OPINION:	\$110,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

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13) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1702
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8931 002
PARCEL ADDRESS:	0320 CALIFORNIA AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,860,000.00
APPLICANT'S OPINION:	\$170,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/ASR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1703
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8932 001
PARCEL ADDRESS:	0399 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$3,090,000.00
APPLICANT'S OPINION:	\$110,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1704
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8932 001
PARCEL ADDRESS:	0399 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$3,122,012.00
APPLICANT'S OPINION:	\$110,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1705
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 002
PARCEL ADDRESS:	0260 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$20,990,000.00
APPLICANT'S OPINION:	\$370,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

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17) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1706
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 002
PARCEL ADDRESS:	0260 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$21,207,456.00
APPLICANT'S OPINION:	\$370,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1707
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8931 002
PARCEL ADDRESS:	0320 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$1,860,000.00
APPLICANT'S OPINION:	\$170,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1708
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8931 002
PARCEL ADDRESS:	0320 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$1,879,269.00
APPLICANT'S OPINION:	\$170,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

20) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1709
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 001
PARCEL ADDRESS:	0250 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$14,730,000.00
APPLICANT'S OPINION:	\$260,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

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21) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1710
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8930 001
PARCEL ADDRESS:	0250 CALIFORNIA AVE
TOPIC:	
CURRENT ASSESSMENT:	\$14,882,602.00
APPLICANT'S OPINION:	\$260,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1711
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8933 001
PARCEL ADDRESS:	0150 AVENUE D
TOPIC:	
CURRENT ASSESSMENT:	\$19,330,000.00
APPLICANT'S OPINION:	\$160,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1712
APPLICANT:	TREASURE ISLAND SERIES 2 LLC
PARCEL NO:	8933 001
PARCEL ADDRESS:	0150 AVENUE D
TOPIC:	
CURRENT ASSESSMENT:	\$19,530,258.00
APPLICANT'S OPINION:	\$160,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/ASR

24) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1758
APPLICANT:	FLATIRON WINES SF INC
PARCEL NO:	20220050007
PARCEL ADDRESS:	2 NEW MONTGOMERY ST, NO. A
TOPIC:	
CURRENT ASSESSMENT:	\$1,227,026.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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25) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1759
APPLICANT:	FLATIRON WINES SF INC
PARCEL NO:	20220050008
PARCEL ADDRESS:	2 NEW MONTGOMERY ST, NO. A
TOPIC:	
CURRENT ASSESSMENT:	\$1,158,479.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1760
APPLICANT:	FLATIRON WINES SF INC
PARCEL NO:	20220050009
PARCEL ADDRESS:	2 NEW MONTGOMERY ST, NO. A
TOPIC:	
CURRENT ASSESSMENT:	\$1,147,185.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

27) Hearing, discussion, and possible action involving:

APPLICATION:	2022-1761
APPLICANT:	FLATIRON WINES SF INC
PARCEL NO:	20220050010
PARCEL ADDRESS:	2 NEW MONTGOMERY ST, NO. A
TOPIC:	
CURRENT ASSESSMENT:	\$1,092,284.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

28) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7801
APPLICANT:	28 MIS OWNER LLC
PARCEL NO:	3575 091
PARCEL ADDRESS:	2101-2129 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$60,510,776.00
APPLICANT'S OPINION:	\$30,255,388.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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29) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7802
APPLICANT:	28 MIS OWNER LLC
PARCEL NO:	3575 092
PARCEL ADDRESS:	0222 CAPP ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,288,808.00
APPLICANT'S OPINION:	\$2,144,404.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

30) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7806
APPLICANT:	SDCO 101 POST STRE INC
PARCEL NO:	0293 004
PARCEL ADDRESS:	0100 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,815,455.00
APPLICANT'S OPINION:	\$5,407,727.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

31) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7807
APPLICANT:	SDCO 101 POST STRE INC
PARCEL NO:	0310 001
PARCEL ADDRESS:	0101 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$20,156,891.00
APPLICANT'S OPINION:	\$10,078,446.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN/PHC

32) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7808
APPLICANT:	LP FC 2175 WORKFORCE
PARCEL NO:	3543 026
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,245,586.00
APPLICANT'S OPINION:	\$2,622,793.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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33) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7809
APPLICANT:	LP FC 2175 WORKFORCE
PARCEL NO:	3543 027
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,010,807.00
APPLICANT'S OPINION:	\$1,005,404.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7810
APPLICANT:	LP FC 2175 WORKFORCE
PARCEL NO:	3543 028
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,486,246.00
APPLICANT'S OPINION:	\$743,123.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2022-7811
APPLICANT:	FC 2175 MARKET LLC
PARCEL NO:	3543 025
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$50,854,789.00
APPLICANT'S OPINION:	\$25,376,858.00
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 sof@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 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.