

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 Board 1 Hearing

REMOTE MEETING PUBLIC COMMENT CALL-IN 1(415) 906-4659 / Meeting ID:680 281 331#

**Monday, October 16, 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: | 2020-0016 |
| APPLICANT: | PONTE GADEA CALIFORNIA, LLC |
| PARCEL NO: | 3705z002 |
| PARCEL ADDRESS: | 0801 MARKET ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$228,992,040.00 |
| APPLICANT'S OPINION: | \$100,000,000.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

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4) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------------|
| APPLICATION: | 2021-0151 |
| APPLICANT: | PONTE GADEA CALIFORNIA, LLC |
| PARCEL NO: | 3705z002 |
| PARCEL ADDRESS: | 0801 MARKET ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$231,364,397.00 |
| APPLICANT'S OPINION: | \$115,700,000.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

5) Hearing, discussion, and possible action involving:

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|----------------------|--------------------------|
| APPLICATION: | 2021-1133 |
| APPLICANT: | RIDGEGATE APARTMENTS INC |
| PARCEL NO: | 3721 013 |
| PARCEL ADDRESS: | 0524 HOWARD ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$80,384,240.00 |
| APPLICANT'S OPINION: | \$40,000,000.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2022-0045 |
| APPLICANT: | JPPF 1155 BATTERY LP |
| PARCEL NO: | 0080 011 |
| PARCEL ADDRESS: | 1425-1485 SANSOME ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$46,313,688.00 |
| APPLICANT'S OPINION: | \$23,200,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/TP |

7) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2022-0046 |
| APPLICANT: | JPPF 1155 BATTERY LP |
| PARCEL NO: | 0083 001 |
| PARCEL ADDRESS: | 1200 BATTERY ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$14,427,940.00 |
| APPLICANT'S OPINION: | \$2,900,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/TP |

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8) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2022-0049 |
| APPLICANT: | JPPF 1155 BATTERY LP |
| PARCEL NO: | 0085 048 |
| PARCEL ADDRESS: | 1355 SANSOME ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$57,454,120.00 |
| APPLICANT'S OPINION: | \$28,700,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/TP |

9) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2022-0050 |
| APPLICANT: | JPPF 1155 BATTERY LP |
| PARCEL NO: | 0107 007 |
| PARCEL ADDRESS: | 1155 BATTERY ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$105,782,689.00 |
| APPLICANT'S OPINION: | \$52,900,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/TP |

10) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2022-0051 |
| APPLICANT: | JPPF 1155 BATTERY LP |
| PARCEL NO: | 0107 008 |
| PARCEL ADDRESS: | 1105 BATTERY ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,152,835.00 |
| APPLICANT'S OPINION: | \$2,600,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/TP |

11) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2022-0068 |
| APPLICANT: | 400 CALIFORNIA LLC |
| PARCEL NO: | 0239 003 |
| PARCEL ADDRESS: | 0400 CALIFORNIA ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$28,247,131.00 |
| APPLICANT'S OPINION: | \$14,240,428.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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12) Hearing, discussion, and possible action involving:

| | |
|----------------------|--------------------|
| APPLICATION: | 2022-0069 |
| APPLICANT: | 400 CALIFORNIA LLC |
| PARCEL NO: | 0239 029 |
| PARCEL ADDRESS: | 0430 CALIFORNIA ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$148,211,051.00 |
| APPLICANT'S OPINION: | \$74,100,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

13) Hearing, discussion, and possible action involving:

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| APPLICATION: | 2022-0088 |
| APPLICANT: | RIU CALIFORNIA LLC |
| PARCEL NO: | 0020 001 |
| PARCEL ADDRESS: | 2500 MASON ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$293,621,780.00 |
| APPLICANT'S OPINION: | \$170,059,468.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED/ADM |

14) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2022-0686 |
| APPLICANT: | SEVEN HILLS SF LLC |
| PARCEL NO: | 0481 009 |
| PARCEL ADDRESS: | 3101 GOUGH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$9,879,759.00 |
| APPLICANT'S OPINION: | \$5,000,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

15) Hearing, discussion, and possible action involving:

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|----------------------|------------------------|
| APPLICATION: | 2022-7148 |
| APPLICANT: | ASCENDAS REIT SF 2 LLC |
| PARCEL NO: | 3784 182 |
| PARCEL ADDRESS: | 0510-520 TOWNSEND ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$370,935,654.00 |
| APPLICANT'S OPINION: | \$185,400,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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16) Hearing, discussion, and possible action involving:

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|----------------------|------------------|
| APPLICATION: | 2022-7287 |
| APPLICANT: | AVA NINTH LP |
| PARCEL NO: | 3701 066 |
| PARCEL ADDRESS: | 0055 09TH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$183,080,896.00 |
| APPLICANT'S OPINION: | \$90,700,000.00 |
| 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 <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

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)

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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.