

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: 915 466 127#

Friday, October 22, 2021 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) 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: 2019-0723

APPLICANT: UBER TECHNOLOGIES, INC

PARCEL NO: 2019213050

PARCEL ADDRESS: HISTORIC PIER 70 BLDG TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$53,704,651.00 APPLICANT'S OPINION: \$26,840,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0581

APPLICANT: ROSHAN INVESTMENTS LLC

PARCEL NO: 0304 005

PARCEL ADDRESS: 610 GEARY ST

TOPIC:

CURRENT ASSESSMENT: \$6,200,000.00 APPLICANT'S OPINION: \$4,443,816.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR



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5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0584

APPLICANT: 587 EDDY STREET LLC

PARCEL NO: 0336 014A

PARCEL ADDRESS: 581-585 EDDY ST

TOPIC:

CURRENT ASSESSMENT: \$21,360,000.00 APPLICANT'S OPINION: \$11,311,476.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0651

APPLICANT: LE NAIN SF LLC

PARCEL NO: 0739 003
PARCEL ADDRESS: 730 EDDY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,725,338.00
APPLICANT'S OPINION: \$2,500,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0652

APPLICANT: AMAZON HOSPITALITY LLC

PARCEL NO: 6969 012

PARCEL ADDRESS: 5060 MISSION ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,053,017.00 APPLICANT'S OPINION: \$1,500,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0656

APPLICANT: LOWES HIW INC.

PARCEL NO: 5598 031

PARCEL ADDRESS: 491 BAYSHORE BLVD

TOPIC: Decline in Value CURRENT ASSESSMENT: \$50,549,832.00 APPLICANT'S OPINION: \$8,052,150.00

TAXABLE YEAR: 2020

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



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9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0720

APPLICANT: TOZZI, CHRISTINE

PARCEL NO: 2020650240

PARCEL ADDRESS: 0619

TOPIC: Decline in Value CURRENT ASSESSMENT: \$100,509.00 APPLICANT'S OPINION: \$62,800.00 TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0721

APPLICANT: VELLINGER, ROBERT

PARCEL NO: 2020702435

PARCEL ADDRESS: Sf Yacht Harbor E, 548 0

TOPIC: Other
CURRENT ASSESSMENT: \$29,174.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2020

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0722
APPLICANT: SAFEWAY INC.
PARCEL NO: 2020200253

PARCEL ADDRESS: 529 DIAMOND HEIGHTS BLVD

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,774,253.00 APPLICANT'S OPINION: \$887,127.00 TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0723
APPLICANT: SAFEWAY INC.

PARCEL NO: 6635 055

PARCEL ADDRESS: 3372-3378 MISSION ST TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$16,814,210.00 APPLICANT'S OPINION: \$16,381,998.00

TAXABLE YEAR: 2020



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13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0724
APPLICANT: SAFEWAY INC.
PARCEL NO: 2020200251

PARCEL ADDRESS: 625 MONTEREY BLVD
TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$332,569.00 APPLICANT'S OPINION: \$166,285.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0725
APPLICANT: SAFEWAY INC.
PARCEL NO: 2020200254

PARCEL ADDRESS: 850 LA PLAYA ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,046,563.00 APPLICANT'S OPINION: \$1,023,282.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0726
APPLICANT: SAFEWAY INC.
PARCEL NO: 2346 014

PARCEL ADDRESS: 700 TARAVAL ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,511,001.00 APPLICANT'S OPINION: \$6,986,381.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0727
APPLICANT: SAFEWAY INC.
PARCEL NO: 2020200248
PARCEL ADDRESS: 4950 MISSION ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,973,784.00 APPLICANT'S OPINION: \$986,893.00 TAXABLE YEAR: 2020



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17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0728
APPLICANT: SAFEWAY INC.

PARCEL NO: 2019 016

PARCEL ADDRESS: 2350 NORIEGA ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$18,800,601.00 APPLICANT'S OPINION: \$18,191,812.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0729
APPLICANT: SAFEWAY

APPLICANT: SAFEWAY INC.

PARCEL NO: 0725 030

PARCEL ADDRESS: 1401 FILLMORE ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$29,231,375.00 APPLICANT'S OPINION: \$27,693,061.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0730
APPLICANT: SAFEWAY INC.
PARCEL NO: 2020200250

PARCEL ADDRESS: 2351 POWELL (NORTHPOINT MALL) ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,692,502.00 APPLICANT'S OPINION: \$846,251.00 TAXABLE YEAR: 2020

TAXABLE YEAR: 2020 APPEAL TYPE: Personal Property

ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0731
APPLICANT: SAFEWAY INC.
PARCEL NO: 2020201209
PARCEL ADDRESS: 2300 16TH ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$3,627,445.00 APPLICANT'S OPINION: \$1,813,723.00

TAXABLE YEAR: 2020



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21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0732
APPLICANT: SAFEWAY INC.
PARCEL NO: 2020200252
PARCEL ADDRESS: 2020 MARKET ST

TOPIC: 2020 MARKET ST
Personal Property / Fixtures

CURRENT ASSESSMENT: \$5,507,522.00 APPLICANT'S OPINION: \$2,753,761.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0733 APPLICANT: SAFEWAY INC.

PARCEL NO: 0446 002

PARCEL ADDRESS: 15 MARINA BLVD

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$23,790,230.00 APPLICANT'S OPINION: \$22,939,451.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0734
APPLICANT: SAFEWAY INC.
PARCEL NO: 2020206744
PARCEL ADDRESS: 1200 IRVING ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,377,084.00 APPLICANT'S OPINION: \$688,543.00 TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0735
APPLICANT: SAFEWAY INC.
PARCEL NO: 2020202045
PARCEL ADDRESS: 298 KING ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$4,301,586.00 APPLICANT'S OPINION: \$2,150,794.00

TAXABLE YEAR: 2020



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25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0736
APPLICANT: SAFEWAY INC.
PARCEL NO: 1650 036
PARCEL ADDRESS: 735 7TH AVE

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$17,290,100.00 APPLICANT'S OPINION: \$16,612,360.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0737

APPLICANT: SAFEWAY INC.
PARCEL NO: 2020200249
PARCEL ADDRESS: 145 JACKSON ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,022,569.00 APPLICANT'S OPINION: \$511,285.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0760

APPLICANT: 270 BRANNAN OWNERS LLC

PARCEL NO: 3774 026

PARCEL ADDRESS: 270 BRANNAN ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$217,599,660.00 APPLICANT'S OPINION: \$150,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0761

APPLICANT: GRUBER FAMILY PARTNERS

PARCEL NO: 0589 001

PARCEL ADDRESS: 2201 PACIFIC AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$33,746,413.00 APPLICANT'S OPINION: \$24,000,000.00

TAXABLE YEAR: 2020



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29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0762

APPLICANT: PEANUT WAGON, INC.

PARCEL NO: 2020700511

PARCEL ADDRESS: 1090 Point Lobos Ave TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,031,475.00 APPLICANT'S OPINION: \$100.00

TAXABLE YEAR: \$100.0

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0771

APPLICANT: HARSCH INVESTMENT REALTY LLC S

PARCEL NO: 0285 006

PARCEL ADDRESS: 450 SUTTER ST

TOPIC:

CURRENT ASSESSMENT: \$142,371,655.00 APPLICANT'S OPINION: \$71,185,828.00

TAXABLE YEAR: 2020

APPEAL TYPE: Both Real & Personal Prty

ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0772

APPLICANT: 975 BRYANT STREET APTS INVESTORS LLC

PARCEL NO: 3780 044

PARCEL ADDRESS: 955-975 BRYANT ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$70,390,000.00 APPLICANT'S OPINION: \$35,195,000.00

TAXABLE YEAR: 2020

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

32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0773

APPLICANT: 10-950 GOUGH OWNER LLC

PARCEL NO: 0744 021

PARCEL ADDRESS: 950 GOUGH ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$45,169,921.00 APPLICANT'S OPINION: \$22,584,960.00

TAXABLE YEAR: 2020

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



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33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0777

APPLICANT: MCKESSON CORPORATION

PARCEL NO: 2020200140 PARCEL ADDRESS: 1 POST ST #3400

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$8,255,687.00 APPLICANT'S OPINION: \$4,126,000.00

TAXABLE YEAR: 2020

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

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0778

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020203715 PARCEL ADDRESS: 789 MISSION ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$6,002,554.00 APPLICANT'S OPINION: \$3,005,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0779

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020206186

PARCEL ADDRESS: 2675 GEARY BLVD
TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$4,030,940.00 APPLICANT'S OPINION: \$2,015,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0780

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020206187

PARCEL ADDRESS: 225 BUSH ST #100

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,617,830.00 APPLICANT'S OPINION: \$815,000.00

TAXABLE YEAR: 2020



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37) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0781

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020206189

PARCEL ADDRESS: 1830 OCEAN AVE

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,238,936.00 APPLICANT'S OPINION: \$615,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0782

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020206190

PARCEL ADDRESS: 233 WINSTON (STONESTOWN) DR

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,554,429.00 APPLICANT'S OPINION: \$3,775,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0783

APPLICANT: TARGET CORPORATON

PARCEL NO: 2020208685

PARCEL ADDRESS: 1690 FOLSOM ST

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$10,581,480.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2020

APPEAL TYPE: Personal 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/



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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: <u>English</u> | <u>中文</u> | <u>Español</u> | <u>Filipino</u>

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