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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: 315 459 856#**

**Friday, November 04, 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) 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:	2019-0719
APPLICANT:	UBER TECHNOLOGIES, INC
PARCEL NO:	2019210638
PARCEL ADDRESS:	1455 MARKET ST, #400
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$83,797,245.00
APPLICANT'S OPINION:	\$41,900,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

- 5) Hearing, discussion, and possible action involving:

APPLICATION:	2019-0720
APPLICANT:	UBER TECHNOLOGIES, INC
PARCEL NO:	2019210639
PARCEL ADDRESS:	685 MARKET ST, #1000
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$12,374,005.00
APPLICANT'S OPINION:	\$6,190,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0721
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2019208216
PARCEL ADDRESS: 55 MARKET ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$37,325,272.00
APPLICANT'S OPINION: \$18,660,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0735
APPLICANT: WYNDHAM VACANT RESORTS
PARCEL NO: 0282 022
PARCEL ADDRESS: 750 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$63,283,288.00
APPLICANT'S OPINION: \$48,100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0796
APPLICANT: SP PLUS CORPORATION
PARCEL NO: 2019702518
PARCEL ADDRESS: PARCEL A: SWL 321
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,858,426.00
APPLICANT'S OPINION: \$450,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: POST/TP

9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0814
APPLICANT: SP PLUS CORPORATION
PARCEL NO: 2019702519
PARCEL ADDRESS: PARCEL B: SWL 323-324
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,547,272.00
APPLICANT'S OPINION: \$250,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: POST/TP

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10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0831
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO: 2019202619
PARCEL ADDRESS: 3251 20TH AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,649,572.00
APPLICANT'S OPINION: \$1,249,572.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0849
APPLICANT: FOREVER 21 RETAIL INC.
PARCEL NO: 2019204517
PARCEL ADDRESS: 3521 20TH AVE, #136
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,030,945.00
APPLICANT'S OPINION: \$100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0850
APPLICANT: FOREVER 21 RETAIL INC.
PARCEL NO: 2019205280
PARCEL ADDRESS: 2 STOCKTON ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$8,253,581.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0854
APPLICANT: 431 SUTTER LLC
PARCEL NO: 0295 013
PARCEL ADDRESS: 431-437 SUTTER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$15,000,000.00
APPLICANT'S OPINION: \$9,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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14) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0855
APPLICANT: SCP UNION SQUARE LLC
PARCEL NO: 0295 005
PARCEL ADDRESS: 340 POST ST
TOPIC:
CURRENT ASSESSMENT: \$48,500,000.00
APPLICANT'S OPINION: \$25,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0856
APPLICANT: SCP UNION SQUARE LLC
PARCEL NO: 0295 005
PARCEL ADDRESS: 340 POST ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$48,500,000.00
APPLICANT'S OPINION: \$25,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0857
APPLICANT: SCP SOMA PROPERTY OWNER LLC
PARCEL NO: 3702 060
PARCEL ADDRESS: SITUS TO BE ASSIGNED
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,154,982.00
APPLICANT'S OPINION: \$9,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0859
APPLICANT: WILLIAMS - SONOMA, INC.
PARCEL NO: 2019520195
PARCEL ADDRESS: 100 NORTH POINT ST
TOPIC:
CURRENT ASSESSMENT: \$17,705,278.00
APPLICANT'S OPINION: \$8,500,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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18) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0860
APPLICANT: WILLIAMS - SONOMA, INC.
PARCEL NO: 2019520196
PARCEL ADDRESS: 3250 VAN NESS AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$6,362,454.00
APPLICANT'S OPINION: \$3,200,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0861
APPLICANT: WILLIAMS - SONOMA, INC.
PARCEL NO: 2019520600
PARCEL ADDRESS: 151 UNION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$7,352,579.00
APPLICANT'S OPINION: \$3,500,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0862
APPLICANT: WILLIAMS - SONOMA, INC.
PARCEL NO: 2019202463
PARCEL ADDRESS: 340 POST ST
TOPIC:
CURRENT ASSESSMENT: \$6,672,957.00
APPLICANT'S OPINION: \$3,100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0923
APPLICANT: MERCY HOUSING CALIFORNIA VI
PARCEL NO: 0338 004
PARCEL ADDRESS: 205 JONES ST
TOPIC: Change in Ownership-Bifurcated
CURRENT ASSESSMENT: \$12,507,290.00
APPLICANT'S OPINION: \$6,257,290.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1518
APPLICANT: SEAWALL LOT 337 ASSOCIATES LLC
PARCEL NO: 8719A006
PARCEL ADDRESS: 301-499 CHINA BASIN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,854,241.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR
STATUS: WD/PHC

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1519
APPLICANT: SEAWALL LOT 337 ASSOCIATES LLC
PARCEL NO: 8719A006
PARCEL ADDRESS: 301-499 CHINA BASIN ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$8,854,241.00
APPLICANT'S OPINION: \$3,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: BASE YEAR
STATUS: WD/PHC

24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1521
APPLICANT: YELP INC
PARCEL NO: 20210012155
PARCEL ADDRESS: 140 NEW MONTGOMERY ST, #900
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$20,327,121.00
APPLICANT'S OPINION: \$10,200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1522
APPLICANT: YELP INC
PARCEL NO: 20210009191
PARCEL ADDRESS: 55 HAWTHORNE ST, #900
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$21,850,415.00
APPLICANT'S OPINION: \$11,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1523
APPLICANT: PDP SAN FRANCISCO MOB LLC
PARCEL NO: 0694 029
PARCEL ADDRESS: 1100 VAN NESS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$193,297,127.00
APPLICANT'S OPINION: \$108,500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1524
APPLICANT: PDP SAN FRANCISCO MOB LLC
PARCEL NO: 0694 029
PARCEL ADDRESS: 1100 VAN NESS AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$177,367,907.00
APPLICANT'S OPINION: \$100,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POST/TP

28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1525
APPLICANT: AETNA LIFE INSURANCE CO.
PARCEL NO: 20210010257
PARCEL ADDRESS: 1 SANSOME ST, #900
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,276,263.00
APPLICANT'S OPINION: \$1,140,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1526
APPLICANT: PROCARE PHARMACY LLC
PARCEL NO: 20210012883
PARCEL ADDRESS: 445 CASTRO ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$410,011.00
APPLICANT'S OPINION: \$205,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1527
APPLICANT: GARFIELD BEACH CVS LLC
PARCEL NO: 20210011417
PARCEL ADDRESS: 499 HAIGHT ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,203,449.00
APPLICANT'S OPINION: \$1,100,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1528
APPLICANT: GARFIELD BEACH CVS LLC
PARCEL NO: 20210011383
PARCEL ADDRESS: 799 BEACH ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,133,061.00
APPLICANT'S OPINION: \$570,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1529
APPLICANT: GARFIELD BEACH CVS LLC
PARCEL NO: 20210011045
PARCEL ADDRESS: 1900 19TH AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,104,199.00
APPLICANT'S OPINION: \$1,050,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1530
APPLICANT: GARFIELD BEACH CVS LLC
PARCEL NO: 20210011322
PARCEL ADDRESS: 500 PINE ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,287,196.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1531
APPLICANT: GARFIELD BEACH CVS LLC
PARCEL NO: 20210012338
PARCEL ADDRESS: 701 VAN NESS AVE, 2ND FL
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$3,506,366.00
APPLICANT'S OPINION: \$1,750,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1533
APPLICANT: SEVEN MSF REALTY LLC
PARCEL NO: 0294 016
PARCEL ADDRESS: 375 SUTTER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$17,553,874.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1535
APPLICANT: FHF 1 MONTGOMERY LLC
PARCEL NO: 0268 019
PARCEL ADDRESS: 250 MONTGOMERY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$31,715,736.00
APPLICANT'S OPINION: \$15,857,868.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1536
APPLICANT: FHF 1 MONTGOMERY LLC
PARCEL NO: 0268 018
PARCEL ADDRESS: 250 MONTGOMERY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$17,224,925.00
APPLICANT'S OPINION: \$8,612,462.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1537
APPLICANT: FHF 1 MONTGOMERY LLC
PARCEL NO: 0268 017
PARCEL ADDRESS: 250 MONTGOMERY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$32,809,382.00
APPLICANT'S OPINION: \$16,404,691.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1598
APPLICANT: COOPER, RUSSELL
PARCEL NO: 810223
PARCEL ADDRESS:
TOPIC:
CURRENT ASSESSMENT: \$67,980.00
APPLICANT'S OPINION: \$15,094.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

40) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1635
APPLICANT: 1000 MASONIC, LLC
PARCEL NO: 1222 025
PARCEL ADDRESS: 1000 -1004 MASONIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,758,884.00
APPLICANT'S OPINION: \$1,056,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1638
APPLICANT: MOVASSATE FMLY TR
PARCEL NO: 3572 005
PARCEL ADDRESS: 3030 17TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$12,882,090.00
APPLICANT'S OPINION: \$8,373,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1649
APPLICANT: OAKDALE BAYSHORE, LLC
PARCEL NO: 5597A011
PARCEL ADDRESS: 2594 OAKDALE AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,827,759.00
APPLICANT'S OPINION: \$2,297,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

43) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1654
APPLICANT: MARIANI, CLAUDIO
PARCEL NO: 3525 012
PARCEL ADDRESS: 468 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,990,921.00
APPLICANT'S OPINION: \$3,500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

44) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1659
APPLICANT: 300 PROSPECT PRPTS INC
PARCEL NO: 0267 016
PARCEL ADDRESS: 160-180 SANSOME ST
TOPIC:
CURRENT ASSESSMENT: \$35,845,381.00
APPLICANT'S OPINION: \$34,496,987.00
TAXABLE YEAR: 2021
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

45) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1660
APPLICANT: RHI-MOSSER 2775 MARKET ST
PARCEL NO: 2650 044
PARCEL ADDRESS: 2775 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,657,043.00
APPLICANT'S OPINION: \$12,005,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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46) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1661
APPLICANT: 840 VAN NESS AVENUE PROPERTY LLC
PARCEL NO: 0739 009
PARCEL ADDRESS: 840 VAN NESS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$15,436,074.00
APPLICANT'S OPINION: \$14,348.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

47) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1662
APPLICANT: 1029 GEARY STREET PROPERTY LLC
PARCEL NO: 0715 010A
PARCEL ADDRESS: 1029-1035 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$17,571,830.00
APPLICANT'S OPINION: \$13,006,508.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

48) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1663
APPLICANT: 281 TURK STREET PROPERTY LLC
PARCEL NO: 0344 006B
PARCEL ADDRESS: 281-299 TURK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,367,030.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

49) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1664
APPLICANT: 775 GEARY STREET PROPERTY LLC
PARCEL NO: 0319 022
PARCEL ADDRESS: 775 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$10,402,627.00
APPLICANT'S OPINION: \$8,003,204.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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50) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1689
APPLICANT:	SUITES AT FISHERMAN'S WHARF OWNERS ASSO
PARCEL NO:	0026 028
PARCEL ADDRESS:	292 HYDE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,421,036.00
APPLICANT'S OPINION:	\$7,337,449.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

51) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1690
APPLICANT:	WORLDMARK THE CLUB
PARCEL NO:	0271 015
PARCEL ADDRESS:	586 BUSH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,645,188.00
APPLICANT'S OPINION:	\$13,706,838.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

52) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1751
APPLICANT:	DRAKE H CORP
PARCEL NO:	0326 003
PARCEL ADDRESS:	135-149 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,033,991.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2021
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 soft@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/>

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

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.



**SAN FRANCISCO
ASSESSMENT APPEALS BOARD NO. 1**

Resolution No. 2022-002

**RESOLUTION MAKING FINDINGS TO ALLOW TELECONFERENCED MEETINGS
UNDER CALIFORNIA GOVERNMENT CODE SECTION 54953(e)**

WHEREAS, California Government Code Section 54953(e) empowers local policy bodies to convene by teleconferencing technology during a proclaimed state of emergency under the State Emergency Services Act so long as certain conditions are met; and

WHEREAS, In March, 2020, the Governor of the State of California proclaimed a state of emergency in California in connection with the Coronavirus Disease 2019 (“COVID-19”) pandemic, and that state of emergency remains in effect; and

WHEREAS, On February 25, 2020, the Mayor of the City and County of San Francisco (the “City”) declared a local emergency, and on March 6, 2020, the City’s Health Officer declared a local health emergency, and both those declarations also remain in effect; and

WHEREAS, On March 11 and March 23, 2020, the Mayor issued emergency orders suspending select provisions of local law, including sections of the City Charter, that restrict teleconferencing by members of policy bodies; and

WHEREAS, On July 31, 2020, the Mayor issued an emergency order that, with limited exceptions, prohibited policy bodies other than the Board of Supervisors and its committees from meeting in person under any circumstances, so as to ensure the safety of policy body members, City staff, and the public; and the Mayor updated that order on December 17, 2021; and

WHEREAS, On February 10, 2022, the Mayor issued an emergency order requiring certain City boards and commissions to hold meetings in person at a physical location where members of the public may attend and provide comment, but the Mayor’s order continued to prohibit all other policy bodies, from meeting in person, with limited exceptions; and

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WHEREAS, On September 16, 2021, the Governor signed AB 361, a bill that amended the Brown Act to allow local policy bodies to continue to meet by teleconferencing during a state of emergency without complying with restrictions in State law that would otherwise apply, provided that the policy bodies make certain findings at least once every 30 days; and

WHEREAS, While federal, State, and local health officials emphasize the critical importance of vaccination (including a booster once eligible) and consistent mask-wearing, regardless of vaccination status, to prevent the spread of COVID-19, the City's Health Officer has issued at least one order (Health Officer Order No. C19-07y, available online at www.sfdph.org/healthorders) and one directive (Health Officer Directive No. 2020-33i, available online at www.sfdph.org/directives) that continue to recommend measures to promote safety for indoor gatherings, including vaccination, masking, improved ventilation, and other measures, in certain contexts; and

WHEREAS, The California Department of Industrial Relations Division of Occupational Safety and Health ("Cal/OSHA") has promulgated Section 3205 of Title 8 of the California Code of Regulations, which requires most employers in California, including in the City, to train and instruct employees about measures that can decrease the spread of COVID-19; and

WHEREAS, Without limiting any requirements under applicable federal, state, or local pandemic-related rules, orders, or directives, the City's Department of Public Health, in coordination with the City's Health Officer, has advised that for group gatherings indoors, such as meetings of boards and commissions, people can increase safety and greatly reduce risks to the health and safety of attendees from COVID-19 by maximizing ventilation, wearing well-fitting masks regardless of vaccination status (and as required for unvaccinated people by the State of California's indoor masking order), encouraging vaccination (including a booster as soon as eligible), staying home when sick or when experiencing any COVID-19 symptom, discouraging consumption of food or beverages in the meeting, following good hand hygiene practices, and making informed choices when gathering with people whose vaccination status is not known; and

WHEREAS, the Assessment Appeals Board has met remotely during the COVID-19 pandemic and can continue to do so in a manner that allows public participation and transparency while minimizing health risks to members, staff, and the public; now, therefore, be it



RESOLVED, That the Assessment Appeals Board finds as follows:

1. As described above, the State of California and the City remain in a state of emergency due to the COVID-19 pandemic. At this meeting, the Assessment Appeals Board has considered the circumstances of the state of emergency.
2. As described above, because of the COVID-19 pandemic, conducting meetings of this body in person would present imminent risks to the safety of attendees, and the state of
3. emergency continues to directly impact the ability of members to meet safely in person; and, be it

FURTHER RESOLVED, That for at least the next 30 days, unless the Mayor issues an earlier order authorizing in-person meetings, all meetings of Assessment Appeals Board will continue to occur exclusively by teleconferencing technology (and not by any in-person meetings or any other meetings with public access to the places where any policy body member is present for the meeting). Such meetings of the Assessment Appeals Board that occur by teleconferencing technology will provide an opportunity for members of the public to address this body and will otherwise occur in a manner that protects the statutory and constitutional rights of parties and the members of the public attending the meeting via teleconferencing; and, be it

FURTHER RESOLVED, That the administrator of the Assessment Appeals Board is directed to place a resolution substantially similar to this resolution on the agenda of a future meeting of the Assessment Appeals Board within the next 30 days. If the Assessment Appeals Board does not meet within the next 30 days, the administrator is directed to place such resolution on the agenda of the next meeting of the Assessment Appeals Board.

Adopted on [date] by a vote of [3-0].

Ayes: Nays:

Alistair Gibson
Acting Administrator, Assessment Appeals Board