

#### 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: 206 200 092#

# Monday, November 14, 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) 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: 2021-1691

APPLICANT: WYNDHAM VACATION RESORTS

PARCEL NO: 0282 022 PARCEL ADDRESS: 750 ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$65,217,675.00 APPLICANT'S OPINION: \$48,159,043.00

TAXABLE YEAR: 2021

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



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# 4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1693

APPLICANT: LANDMARK FIREHILL HOLDINGS LLC

PARCEL NO: 3713 006

PARCEL ADDRESS: 1 MARKET ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$222,138,918.00 APPLICANT'S OPINION: \$111,294,368.00

TAXABLE YEAR: 2021

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STATUS: WITHDRAWN

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

APPLICATION: 2021-1694

APPLICANT: AAT ONE BEACH LLC

PARCEL NO: 0018 001
PARCEL ADDRESS: 1 BEACH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$52,312,076.00
APPLICANT'S OPINION: \$31,117,155.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

# 6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1697

APPLICANT: STONESTOWN SHOPPING CENTER LP

PARCEL NO: 7295 035

PARCEL ADDRESS: 3251 20TH AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$39,573,780.00 APPLICANT'S OPINION: \$19,787,000.00

TAXABLE YEAR: 2021

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

# 7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1698

APPLICANT: STONESTOWN SHOPPING CENTER LP

PARCEL NO: 7295 038

PARCEL ADDRESS: 3251 20TH AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$329,781,504.00 APPLICANT'S OPINION: \$164,891,000.00

TAXABLE YEAR: 2021

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



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# 8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1699

APPLICANT: GGP-SL, LLC BROOKFIELD PROPERTIES RETAIL

PARCEL NO: 7296 005

PARCEL ADDRESS: 245 - 255 WINSTON DR

TOPIC: Decline in Value CURRENT ASSESSMENT: \$69,435,492.00 APPLICANT'S OPINION: \$34,718,000.00

TAXABLE YEAR: 2021

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

#### 9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1700

APPLICANT: PACIFIC ACQUISITION CORP LAND

PARCEL NO: 7296 006

PARCEL ADDRESS: 285 WINSTON DR TOPIC: Decline in Value CURRENT ASSESSMENT: \$32,147,635.00 APPLICANT'S OPINION: \$16,074,000.00

TAXABLE YEAR: 2021

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

#### 10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1701

APPLICANT: GGP-SL, LLC BROOKFIELD PROPERTIES RETAIL

PARCEL NO: 7296 007

PARCEL ADDRESS: 285 WINSTON DR TOPIC: Decline in Value CURRENT ASSESSMENT: \$21,435,793.00 APPLICANT'S OPINION: \$10,718,000.00

TAXABLE YEAR: 2021

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

#### 11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1702

APPLICANT: GGP-SL, LLC BROOKFIELD PROPERTIES RETAIL

PARCEL NO: 7296 008

PARCEL ADDRESS: 285V WINSTON DR
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$644,103.00
APPLICANT'S OPINION: \$322,000.00
TAXABLE YEAR: 2021

APPEAL TYPE: Real Property

ROLL TYPE: REGULAR STATUS: WD/PHC



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#### 12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1703

APPLICANT: GGP-SL, LLC BROOKFIELD PROPERTIES RETAIL

PARCEL NO: 7296 009

PARCEL ADDRESS: 285V WINSTON DR
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$154,583.00
APPLICANT'S OPINION: \$77,000.00
TAXABLE YEAR: 2021

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

#### 13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1704

APPLICANT: GGP-SL, LLC BROOKFIELD PROPERTIES RETAIL

PARCEL NO: 7296 010

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$34,007.00 APPLICANT'S OPINION: \$17,000.00 TAXABLE YEAR: 2021

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

#### 14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1705

APPLICANT: 400 PAUL AVENUE SF OWNER LLC

PARCEL NO: 5431a051

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$69,868,498.00 APPLICANT'S OPINION: \$34,935,000.00

TAXABLE YEAR: 2021

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

## 15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1706

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 0785 061

PARCEL ADDRESS: 0620 0620 GOUGH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,872,063.00 APPLICANT'S OPINION: \$936,000.00

TAXABLE YEAR: 2021



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#### 16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1707

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 0785 062

PARCEL ADDRESS: 390 FULTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,952,842.00 APPLICANT'S OPINION: \$1,477,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

# 17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1708

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 0793 104

PARCEL ADDRESS: 400 GROVE ST, C1 TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,160,635.00 APPLICANT'S OPINION: \$1,580,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

# 18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1709

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 0808 146

PARCEL ADDRESS: 0450 0450 HAYES ST, C1

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,358,843.00 APPLICANT'S OPINION: \$1,180,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1710

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 0808 147

PARCEL ADDRESS: 450 HAYES ST, C2
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,240,213.00
APPLICANT'S OPINION: \$3,120,000.00

TAXABLE YEAR: 2021



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#### 20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1711

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 0855 053

PARCEL ADDRESS: 8 OCTAVIA BLVD, 0102

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,588,786.00 APPLICANT'S OPINION: \$795,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1712

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 0855 054

PARCEL ADDRESS: 8 OCTAVIA BLVD
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$601,112.00
APPLICANT'S OPINION: \$300,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

# 22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1713

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 0855 055

PARCEL ADDRESS: 8 OCTAVIA BLVD
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$806,677.00
APPLICANT'S OPINION: \$0.00

TAXABLE YEAR: \$0.00

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

## 23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1714

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 1175 166

PARCEL ADDRESS: 1720 FULTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,216,568.00 APPLICANT'S OPINION: \$608,000.00

TAXABLE YEAR: 2021



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#### 24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1715

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 1175 167

PARCEL ADDRESS: 1730 FULTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,236,259.00 APPLICANT'S OPINION: \$618,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1716

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 1175 169

PARCEL ADDRESS: 1770 FULTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$777,758.00 APPLICANT'S OPINION: \$389,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

# 26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1717

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 1175 170

PARCEL ADDRESS: 1780 FULTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$796,043.00 APPLICANT'S OPINION: \$398,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

#### 27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1718

APPLICANT: SRT SF RETAIL I LLC

PARCEL NO: 1175 171

PARCEL ADDRESS: 1790 FULTON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$900,120.00 APPLICANT'S OPINION: \$450,000.00

TAXABLE YEAR: 2021



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#### 28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1719

APPLICANT: WESTFIELD METREON

PARCEL NO: 811295

PARCEL ADDRESS:

TOPIC: Decline in Value CURRENT ASSESSMENT: \$142,033,342.00 APPLICANT'S OPINION: \$71,016,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR STATUS: WD/PHC

### 29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1720

APPLICANT: WESTLAKE MONTGOMERY OFFICE LLC

PARCEL NO: 0163 005

PARCEL ADDRESS: 909 MONTGOMERY ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$34,757,733.00 APPLICANT'S OPINION: \$17,379,000.00

TAXABLE YEAR: 2021

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

# 30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1721

APPLICANT: GALLERIA PARK ASSOCS LAND I LLC

PARCEL NO: 0292 009

PARCEL ADDRESS: 179 SUTTER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$41,519,666.00 APPLICANT'S OPINION: \$24,099,447.00

TAXABLE YEAR: 2021

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

#### 31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1722

APPLICANT: BRENNAN 969 MARKET LLC

PARCEL NO: 3704 070

PARCEL ADDRESS: 969 MARKET ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,434,459.00 APPLICANT'S OPINION: \$1,500,000.00

TAXABLE YEAR: 2021



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#### 32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1723

APPLICANT: 1738 HAIGHT ST LLC

PARCEL NO: 1229 071

PARCEL ADDRESS: 1748 HAIGHT ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,945,798.00 APPLICANT'S OPINION: \$2,500,000.00

TAXABLE YEAR: 2021

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

#### 33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1724

APPLICANT: 901 VALENCIA ST. ASSOCIATES

PARCEL NO: 3609 042

PARCEL ADDRESS: 901 - 909 VALENCIA ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$11,821,861.00 APPLICANT'S OPINION: \$9,000,650.00

TAXABLE YEAR: 2021

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

# 34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1725

APPLICANT: 956 VALENCIA ST. ASSOCIATES

PARCEL NO: 3608 005

PARCEL ADDRESS: 956 - 968 VALENCIA ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$11,320,375.00 APPLICANT'S OPINION: \$8,500,000.00

TAXABLE YEAR: 2021

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

# 35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1726

APPLICANT: 1128 VALENCIA ST. ASSOCIATES

PARCEL NO: 3635 005

PARCEL ADDRESS: 1128 - 1142 VALENCIA ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$11,821,210.00 APPLICANT'S OPINION: \$9,000,644.00

TAXABLE YEAR: 2021

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



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#### 36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1727

APPLICANT: 954 GEARYSTREET ASSOCIATES

PARCEL NO: 0693 012

PARCEL ADDRESS: 954 - 958 GEARY ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$9,943,437.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2021

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

#### 37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1728

APPLICANT: 704 BUSH ST. ASSOCIATES

PARCEL NO: 0273 003
PARCEL ADDRESS: 704 BUSH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$21,234,278.00
APPLICANT'S OPINION: \$16,016,718.00

TAXABLE YEAR: 2021

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

#### 38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1729

APPLICANT: 381 TURK ST. ASSOCIATES

PARCEL NO: 0345 012c
PARCEL ADDRESS: 381 TURK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,971,483.00
APPLICANT'S OPINION: \$5,000,000,00

TAXABLE YEAR: 2021

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

# 39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1730

APPLICANT: 970 GEARY ST. ASSOCIATES

PARCEL NO: 0693 013
PARCEL ADDRESS: 970 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$15,582,903.00
APPLICANT'S OPINION: \$12,000,000.00

TAXABLE YEAR: 2021

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



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40) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1731

APPLICANT: 643 DIVISADERO ST. ASSOCIATES

PARCEL NO: 1201 002

PARCEL ADDRESS: 643 - 645 DIVISADERO ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$9,214,254.00 APPLICANT'S OPINION: \$7,002,541.00

TAXABLE YEAR: 2021

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

41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1732

APPLICANT: HARSCH INVESTMENT REALTY LLC S

PARCEL NO: 0285 006

PARCEL ADDRESS: 450 SUTTER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$137,935,302.00 APPLICANT'S OPINION: \$68,967,650.00

TAXABLE YEAR: 2021

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

42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1737

APPLICANT: MAR FAMILY PARTNERSHIP LP

PARCEL NO: 2988a009

PARCEL ADDRESS: 190 - 198 W WEST PORTAL AVE

TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,249,248.00 APPLICANT'S OPINION: \$3,000,000.00

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 sotf@sfgov.org.



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Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>

#### **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 <a href="https://www.sfgov.org/ethics">www.sfgov.org/ethics</a>.

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.