

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 Pre-Hearing Conference Hearing**  
**Room 406, City Hall**  
**Wednesday, December 5, 2018**  
**9:30 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) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION:	2017-1220
APPLICANT:	TARGET CORPORATON
PARCEL NO:	2017901539
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$5,645,863.00
APPLICANT'S OPINION:	\$2,820,000.00
TAXABLE YEAR:	2013
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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

APPLICATION:	2017-1221
APPLICANT:	TARGET CORPORATON
PARCEL NO:	2017901538
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$6,047,209.00
APPLICANT'S OPINION:	\$3,025,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2017-1222  
APPLICANT: TARGET CORPORATON  
PARCEL NO: 2017901537  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$5,635,997.00  
APPLICANT'S OPINION: \$2,820,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2017-1223  
APPLICANT: TARGET CORPORATON  
PARCEL NO: 2017901540  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$21,411,670.00  
APPLICANT'S OPINION: \$10,705,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2017-1224  
APPLICANT: TARGET CORPORATON  
PARCEL NO: 2017901541  
PARCEL ADDRESS:  
TOPIC:  
CURRENT ASSESSMENT: \$21,330,170.00  
APPLICANT'S OPINION: \$10,670,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2017-1289  
APPLICANT: GIOVANNONI, FRANK  
PARCEL NO: 0528 001A  
PARCEL ADDRESS: 2635 FRANKLIN ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,498,780.00  
APPLICANT'S OPINION: \$1,198,824.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: WD/PHC

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2017-1316  
APPLICANT: SAFEWAY INC  
PARCEL NO: 0446 002  
PARCEL ADDRESS: 0015 MARINA BLVD  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$20,100,000.00  
APPLICANT'S OPINION: \$11,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2017-1317  
APPLICANT: SAFEWAY INC  
PARCEL NO: 0446 003  
PARCEL ADDRESS: 0011 MARINA BLVD  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$5,600,000.00  
APPLICANT'S OPINION: \$3,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2017-1318  
APPLICANT: SAFEWAY INC  
PARCEL NO: 0725 030  
PARCEL ADDRESS: 1401 FILLMORE ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$25,100,000.00  
APPLICANT'S OPINION: \$13,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2017-1319  
APPLICANT: SAFEWAY INC  
PARCEL NO: 1691 019  
PARCEL ADDRESS: 0850 LA PLAYA  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$20,290,000.00  
APPLICANT'S OPINION: \$12,000,000.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2017-1320
APPLICANT:	SAFEWAY INC
PARCEL NO:	2019 016
PARCEL ADDRESS:	2350 NORIEGA ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$18,000,000.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2017-1321
APPLICANT:	SAFEWAY INC
PARCEL NO:	6635 055
PARCEL ADDRESS:	3372 - 3378 MISSION ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$15,284,020.00
APPLICANT'S OPINION:	\$9,000,000.00
TAXABLE YEAR:	2014
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0001
APPLICANT:	CHEN, SHUN YING CARRIE
PARCEL NO:	2114 003
PARCEL ADDRESS:	1937 20TH AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$700,795.00
APPLICANT'S OPINION:	\$543,153.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0010
APPLICANT:	ESSEX PORTFOLIO LP
PARCEL NO:	8711 017
PARCEL ADDRESS:	1200 4TH ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$55,220,579.00
APPLICANT'S OPINION:	\$22,000,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0029  
APPLICANT: SAN FRANCISCO 722 MONTGOMERY LLC  
PARCEL NO: 0196 056  
PARCEL ADDRESS: 0722 - 0726 MONTGOMERY ST  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$13,006,136.00  
APPLICANT'S OPINION: \$5,000,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0041  
APPLICANT: 144 KING STREET ASSOCIATES LLC  
PARCEL NO: 3794 024  
PARCEL ADDRESS: 0136 - 0138 KING ST  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$39,454,500.00  
APPLICANT'S OPINION: \$22,800,000.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0043  
APPLICANT: RICCI VENTURES  
PARCEL NO: 3280 018  
PARCEL ADDRESS: 1970 OCEAN AVE  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$9,854,830.00  
APPLICANT'S OPINION: \$1,581,401.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

19) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0044  
APPLICANT: OPTIMAL PARTNERS GP  
PARCEL NO: 3280 018  
PARCEL ADDRESS: 1970 OCEAN AVE  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$8,080,000.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0062  
APPLICANT: LORRAINE GOGNA SURVIVOR'S TRUST  
PARCEL NO: 0322 004  
PARCEL ADDRESS: 0526 ELLIS ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$8,200,000.00  
APPLICANT'S OPINION: \$4,150,000.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

21) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0063  
APPLICANT: LORRAINE GOGNA SURVIVOR'S TRUST  
PARCEL NO: 0163 008  
PARCEL ADDRESS: 0542 - 0550 PACIFIC AVE  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$1,800,289.00  
APPLICANT'S OPINION: \$1,185,000.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

22) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0064  
APPLICANT: LORRAINE GOGNA SURVIVOR'S TRUST  
PARCEL NO: 0053 004  
PARCEL ADDRESS: 0420 - 0430 CHESTNUT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,524,380.00  
APPLICANT'S OPINION: \$1,935,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0090  
APPLICANT: COLE, CHRISTOPHER  
PARCEL NO: 2018405699  
PARCEL ADDRESS: 2204 UNION ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$45,500.00  
APPLICANT'S OPINION: \$2,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0117  
APPLICANT: 39 STOCKTON STRATEGIC VENTURE LLC  
PARCEL NO: 0327 004  
PARCEL ADDRESS: 0039 STOCKTON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$28,050,000.00  
APPLICANT'S OPINION: \$14,000,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0122  
APPLICANT: LEUNG, EUGENE  
PARCEL NO: 1104 008  
PARCEL ADDRESS: 0156 TERRA VISTA AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,611,986.00  
APPLICANT'S OPINION: \$1,567,584.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD/PHC

26) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0126  
APPLICANT: 2515 CLEMENT, LLC  
PARCEL NO: 1458 040  
PARCEL ADDRESS: 2515 CLEMENT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,711,148.00  
APPLICANT'S OPINION: \$1,027,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD/PHC

27) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0128  
APPLICANT: 201 FOLSOM ACQUISITION/SPEYER TISHMAN  
PARCEL NO: 3746 614  
PARCEL ADDRESS: 0201 FOLSOM ST, #31D  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,524,900.00  
APPLICANT'S OPINION: \$914,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0130  
APPLICANT: WAVERLY PLACE PROPERTIES, LLC  
PARCEL NO: 0210 037  
PARCEL ADDRESS: 0112 - 0116 WAVERLY PL  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,308,810.00  
APPLICANT'S OPINION: \$1,385,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD/PHC

29) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0131  
APPLICANT: 16-50 LAGUNA 12, LLC  
PARCEL NO: 0871 010  
PARCEL ADDRESS: 0016 LAGUNA ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,106,733.00  
APPLICANT'S OPINION: \$7,628,349.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0132  
APPLICANT: 16-50 LAGUNA 12, LLC  
PARCEL NO: 0871 012  
PARCEL ADDRESS: 0050 LAGUNA ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$24,970,347.00  
APPLICANT'S OPINION: \$18,700,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0133  
APPLICANT: 990 GEARY 13, LP  
PARCEL NO: 0693 014  
PARCEL ADDRESS: 0990 GEARY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$23,155,906.00  
APPLICANT'S OPINION: \$17,400,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR



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32) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0134  
APPLICANT: 300 BUCHANAN 13, LP  
PARCEL NO: 0851 013  
PARCEL ADDRESS: 0300 BUCHANAN ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$37,505,410.00  
APPLICANT'S OPINION: \$28,100,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0135  
APPLICANT: 655 POWELL 15, LLC  
PARCEL NO: 0273 001  
PARCEL ADDRESS: 0655 POWELL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$25,057,127.00  
APPLICANT'S OPINION: \$18,800,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2018-7026  
APPLICANT: QUANTUM MARTIAL ARTS  
PARCEL NO: 2018208422  
PARCEL ADDRESS: 2390 MISSION ST, #305  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$50,000.00  
APPLICANT'S OPINION: \$4,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WD/PHC

35) Hearing, discussion, and possible action involving:

APPLICATION: 2018-7030  
APPLICANT: JESITA, INC  
PARCEL NO: 2018401041  
PARCEL ADDRESS: 2162 MARKET ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$169,100.00  
APPLICANT'S OPINION: \$42,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

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

APPLICATION:	2018-7041
APPLICANT:	SUNSHINE FARMACY
PARCEL NO:	2018405448
PARCEL ADDRESS:	3532 20TH ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$45,500.00
APPLICANT'S OPINION:	\$1.00
TAXABLE YEAR:	2018
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](mailto: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/>

### **Lobbyist Registration and Reporting 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](http://www.sfgov.org/ethics).

### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (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 Peggy Nevin 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 a Peggy Nevin 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

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