

Phone (415) 554-6778  
Fax (415) 554-6775  
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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**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659/Meeting ID 829 382 496 #**

**Tuesday, December 15, 2020**

**9:30 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) 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:	2017-0301
APPLICANT:	100-120 POWELL OWNER LP
PARCEL NO:	0327 012
PARCEL ADDRESS:	0100 - 0118 POWELL ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$97,425,013.00
APPLICANT'S OPINION:	\$50,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2017-0318
APPLICANT:	100-120 POWELL OWNER LP
PARCEL NO:	0327 013
PARCEL ADDRESS:	0120 POWELL ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$41,753,577.00
APPLICANT'S OPINION:	\$20,000,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2017-0369  
APPLICANT: CP III RINCON TOWERS, INC.  
PARCEL NO: 3716 024  
PARCEL ADDRESS: 0088 HOWARD ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$105,241,083.00  
APPLICANT'S OPINION: \$73,000,000.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0419  
APPLICANT: 100-120 POWELL OWNER LP  
PARCEL NO: 0327 012  
PARCEL ADDRESS: 0100 - 0118 POWELL ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$101,224,546.00  
APPLICANT'S OPINION: \$41,851,033.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0420  
APPLICANT: 100-120 POWELL OWNER LP  
PARCEL NO: 0327 013  
PARCEL ADDRESS: 0120 POWELL ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$42,588,647.00  
APPLICANT'S OPINION: \$16,000,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0439  
APPLICANT: VIVA SOMA LP  
PARCEL NO: 3706 074  
PARCEL ADDRESS: 0050 3RD ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$289,891,866.00  
APPLICANT'S OPINION: \$266,826,872.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0440
APPLICANT:	VIVA SOMA LP
PARCEL NO:	3706 114
PARCEL ADDRESS:	0060 3RD ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$74,473,571.00
APPLICANT'S OPINION:	\$67,684,143.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0443
APPLICANT:	FELCOR UNION SQUARE HOTEL LLC
PARCEL NO:	0285 020
PARCEL ADDRESS:	0480 SUTTER ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$7,637,384.00
APPLICANT'S OPINION:	\$7,091,593.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0444
APPLICANT:	FELCOR UNION SQUARE HOTEL LLC
PARCEL NO:	0285 021
PARCEL ADDRESS:	0480 SUTTER ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$187,933,080.00
APPLICANT'S OPINION:	\$173,295,920.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0445
APPLICANT:	FELCOR UNION SQUARE HOTEL LLC
PARCEL NO:	0285 021
PARCEL ADDRESS:	0480 SUTTER ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$187,750,694.00
APPLICANT'S OPINION:	\$172,564,895.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0536
APPLICANT:	DIAMONDROCK SF SUTTER ST. OWNERS LLC
PARCEL NO:	0284 010
PARCEL ADDRESS:	0562 - 0570 SUTTER ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$30,391,021.00
APPLICANT'S OPINION:	\$21,273,713.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0546
APPLICANT:	BRE/JAPANTOWN OWNER, LLC
PARCEL NO:	0700 017
PARCEL ADDRESS:	1625 POST ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$23,438,501.00
APPLICANT'S OPINION:	\$17,969,680.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0547
APPLICANT:	BRE/JAPANTOWN OWNER, LLC
PARCEL NO:	0700 018
PARCEL ADDRESS:	1625 POST ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$29,999,109.00
APPLICANT'S OPINION:	\$20,999,376.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0548
APPLICANT:	BRE/JAPANTOWN OWNER, LLC
PARCEL NO:	0700 019
PARCEL ADDRESS:	1625 POST ST
TOPIC:	Pre-Hearing Conference
CURRENT ASSESSMENT:	\$1,772,270.00
APPLICANT'S OPINION:	\$1,240,588.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0550  
APPLICANT: BRE/JAPANTOWN OWNER, LLC  
PARCEL NO: 0700 020  
PARCEL ADDRESS: 1625 POST ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$1,265,907.00  
APPLICANT'S OPINION: \$886,134.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0901  
APPLICANT: DONG LIVING TRUST  
PARCEL NO: 0060 008  
PARCEL ADDRESS: 1730 KEARNY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$7,880,187.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2011  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

18) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0902  
APPLICANT: DONG LIVING TRUST  
PARCEL NO: 0060 008  
PARCEL ADDRESS: 1730 KEARNY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,037,790.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2012  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

19) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0903  
APPLICANT: DONG LIVING TRUST  
PARCEL NO: 0060 008  
PARCEL ADDRESS: 1730 KEARNY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,198,545.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0904  
APPLICANT: DONG LIVING TRUST  
PARCEL NO: 0060 008  
PARCEL ADDRESS: 1730 KEARNY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,235,765.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

21) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0905  
APPLICANT: DONG LIVING TRUST  
PARCEL NO: 0060 008  
PARCEL ADDRESS: 1730 KEARNY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,400,315.00  
APPLICANT'S OPINION: \$4,450,000.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

22) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0906  
APPLICANT: DONG LIVING TRUST  
PARCEL NO: 0060 008  
PARCEL ADDRESS: 1730 0 KEARNY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,528,418.00  
APPLICANT'S OPINION: \$4,450,000.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

23) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0907  
APPLICANT: DONG LIVING TRUST  
PARCEL NO: 0060 008  
PARCEL ADDRESS: 1730 KEARNY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,698,986.00  
APPLICANT'S OPINION: \$4,450,000.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0908  
APPLICANT: DONG LIVING TRUST  
PARCEL NO: 0060 008  
PARCEL ADDRESS: 1730 KEARNY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$8,872,964.00  
APPLICANT'S OPINION: \$4,450,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

25) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1054  
APPLICANT: 440 GEARY OWNER LP  
PARCEL NO: 0306 007  
PARCEL ADDRESS: 0436 - 0440 GEARY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$5,600,000.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

26) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1055  
APPLICANT: 440 GEARY OWNER LP  
PARCEL NO: 0306 007  
PARCEL ADDRESS: 0436 - 0440 GEARY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$5,240,000.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1062  
APPLICANT: BLUE JEANS EQUITIES WEST  
PARCEL NO: 0084 008  
PARCEL ADDRESS: 1265 BATTERY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$50,840,698.00  
APPLICANT'S OPINION: \$16,777,430.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1063  
APPLICANT: BLUE JEANS EQUITIES WEST  
PARCEL NO: 0084 009  
PARCEL ADDRESS: V  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,623,379.00  
APPLICANT'S OPINION: \$865,715.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1064  
APPLICANT: BLUE JEANS EQUITIES WEST  
PARCEL NO: 0084 008  
PARCEL ADDRESS: 1265 BATTERY ST  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$51,857,508.00  
APPLICANT'S OPINION: \$16,855,603.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE

30) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1065  
APPLICANT: BLUE JEANS EQUITIES WEST  
PARCEL NO: 0084 009  
PARCEL ADDRESS: V  
TOPIC: Pre-Hearing Conference  
CURRENT ASSESSMENT: \$2,675,844.00  
APPLICANT'S OPINION: \$883,028.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: 2ND ESCAPE

### **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 [soff@sfgov.org](mailto:soff@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](http://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](http://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.