

ASSESSMENT APPEALS BOARD

City Hall, Room 405 1 Dr. Carlton B. Goodlett Place San Francisco, CA 94102-4697

CLOSED SESSION

Agenda* / Notice of Assessment Appeals Board
Assessment Appeals Board 1 Hearing
Room 406, City Hall
Wednesday, March 20, 2019
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.

- A) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- B) Closed session to continue deliberating and take possible action on the below listed applications that were taken under submission on March 11 & 12, 2019. (Pursuant to Property Tax Rule 301):
 - 1. Discussion and possible action involving:

APPLICATION: 2017-0002

APPLICANT: EBB 2010 TRUST

PARCEL NO: 3719 157

PARCEL ADDRESS: 0301 MISSION ST, #19F

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,866,898.00 APPLICANT'S OPINION: \$750,000.00 TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

2. Discussion and possible action involving:

APPLICATION: 2017-0010

APPLICANT: ROBINHOOD III, LP

PARCEL NO: 3719 384

PARCEL ADDRESS: 0301 MISSION ST, PH2A

TOPIC: Decline in Value CURRENT ASSESSMENT: \$13,962,826.00 APPLICANT'S OPINION: \$2,737,810.00

TAXABLE YEAR: 2017



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3 Discussion and possible action involving:

APPLICATION: 2017-0012

APPLICANT: HORN, SABRINA

PARCEL NO: 3719 164

PARCEL ADDRESS: 301 MISSION ST, #20E

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,275,292.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

4. Discussion and possible action involving:

APPLICATION: 2017-0080

APPLICANT: FAN, RANDALL

PARCEL NO: 3719 409

PARCEL ADDRESS: 301 MISSION ST, #605

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,856,818.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

5. Discussion and possible action involving:

APPLICATION: 2017-0116

APPLICANT: BUTTERY 1990 TRUST

PARCEL NO: 3719 376

PARCEL ADDRESS: 0301 MISSION ST, #57A

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,584,381.00 APPLICANT'S OPINION: \$1,500,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

6. Discussion and possible action involving:

APPLICATION: 2017-0129

APPLICANT: MAH AB LIVING TRUST

PARCEL NO: 3719 111

PARCEL ADDRESS: 0301 MISSION ST, #14D

TOPIC: Decline in Value CURRENT ASSESSMENT: \$725,112.00 APPLICANT'S OPINION: \$134,000.00 TAXABLE YEAR: 2017



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7. Discussion and possible action involving:

APPLICATION: 2017-0130

APPLICANT: SINGH FAMILY TRUST

PARCEL NO: 3719 133

PARCEL ADDRESS: 0301 MISSION ST, #16H

TOPIC: Decline in Value CURRENT ASSESSMENT: \$876,528.00 APPLICANT'S OPINION: \$576,528.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

8. Discussion and possible action involving:

APPLICATION: 2017-0132 APPLICANT: FOX, JOANNE

PARCEL NO: 3719 232

PARCEL ADDRESS: 0301 MISSION ST, #29C

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,543,040.00 APPLICANT'S OPINION: \$407,200.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

9. Discussion and possible action involving:

APPLICATION: 2017-0139

APPLICANT: RATNER, JOYCE

PARCEL NO: 3719 250

PARCEL ADDRESS: 0301 MISSION ST, #32C

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,813,878.00 APPLICANT'S OPINION: \$1,403,434.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10. Discussion and possible action involving:

APPLICATION: 2017-0146

APPLICANT: MARTINEZ, MARIA

PARCEL NO: 3719 305

PARCEL ADDRESS: 0301 MISSION ST, #41D

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,991,862.00 APPLICANT'S OPINION: \$1,022,120.00

TAXABLE YEAR: 2017



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11. Discussion and possible action involving:

APPLICATION: 2017-0153

APPLICANT: SAAL REVOC LVG TR

PARCEL NO: 3719 269

PARCEL ADDRESS: 301 MISSION ST, #35D

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,015,008.00 APPLICANT'S OPINION: \$400,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

12. Discussion and possible action involving:

APPLICATION: 2017-0154

APPLICANT: DODSON LIVING TRUST

PARCEL NO: 3719 312

PARCEL ADDRESS: 301 MISSION ST, #42E

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,372,912.00 APPLICANT'S OPINION: \$800,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

13. Discussion and possible action involving:

APPLICATION: 2017-0155

APPLICANT: STRICKLAND, TYRONE

PARCEL NO: 3719 268

PARCEL ADDRESS: 0301 MISSION ST, #35C

TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,031,952.00 APPLICANT'S OPINION: \$3,023,889.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

14. Discussion and possible action involving:

APPLICATION: 2017-0172

APPLICANT: YIN, JOHN CHENGJIANG

PARCEL NO: 3719 199

PARCEL ADDRESS: 0301 MISSION ST, #24E

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,533,336.00 APPLICANT'S OPINION: \$1,040.860.00

TAXABLE YEAR: 2017



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15. Discussion and possible action involving:

APPLICATION: 2017-0177
APPLICANT: DUFFY, ROBIN
PARCEL NO: 3719 220

PARCEL ADDRESS: 0301 MISSION ST, #27C

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,387,338.00 APPLICANT'S OPINION: \$1,380,338.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

16. Discussion and possible action involving:

APPLICATION: 2017-0181

APPLICANT: SPENCER, STIRLING

PARCEL NO: 3719 273

PARCEL ADDRESS: 0301 MISSION ST, #36B

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,804,984.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

17. Discussion and possible action involving:

APPLICATION: 2017-0189

APPLICANT: CMJ VENTURES, LLC

PARCEL NO: 3719 120

PARCEL ADDRESS: 0301 MISSION ST, #15D

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,082,758.00 APPLICANT'S OPINION: \$400,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

18. Discussion and possible action involving:

APPLICATION: 2017-0198

APPLICANT: CONNICK, MARY

PARCEL NO: 3719 261

PARCEL ADDRESS: 0301 MISSION ST, #34B

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,830,998.00 APPLICANT'S OPINION: \$590,000.00

TAXABLE YEAR: 2017



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19. Discussion and possible action involving:

APPLICATION: 2017-0200

APPLICANT: DANIEL SPRINGER REVOCABLE TRUST

PARCEL NO: 3719 262

PARCEL ADDRESS: 301 MISSION ST, #34C

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,742,676.00 APPLICANT'S OPINION: \$1,900,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

20. Discussion and possible action involving:

APPLICATION: 2017-0201

APPLICANT: PROTIVA, LINDA

PARCEL NO: 3719 388

PARCEL ADDRESS: 0301 MISSION ST, #301

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,971,792.00 APPLICANT'S OPINION: \$900,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

21. Discussion and possible action involving:

APPLICATION: 2017-0225

APPLICANT: CA MILLENIUM LLC

PARCEL NO: 3719 343

PARCEL ADDRESS: 0301 MISSION ST, #48F

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,334,286.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

22. Discussion and possible action involving:

APPLICATION: 2017-0251 APPLICANT: SNYDER, AMY

PARCEL NO: 3719 216

PARCEL ADDRESS: 0301 MISSION ST, #26E

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,835,156.00 APPLICANT'S OPINION: \$997,101.00

TAXABLE YEAR: 2017



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23. Discussion and possible action involving:

APPLICATION: 2017-0263

APPLICANT: MOTHER FISH LLC

PARCEL NO: 3719 301

PARCEL ADDRESS: 301 MISSION ST, #40F

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,003,240.00 APPLICANT'S OPINION: \$737,230.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

24. Discussion and possible action involving:

APPLICATION: 2017-0276

APPLICANT: FUMARELLI, THOMAS

PARCEL NO: 3719 314

PARCEL ADDRESS: 301 MISSION ST, #43A

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,839,842.00 APPLICANT'S OPINION: \$500,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

25. Discussion and possible action involving:

APPLICATION: 2017-0292 APPLICANT: TIKU, VIKAS PARCEL NO: 3719 084

PARCEL ADDRESS: 0301 MISSION ST, #10C

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,943,486.00 APPLICANT'S OPINION: \$1,300,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

26. Discussion and possible action involving:

APPLICATION: 2017-0348 APPLICANT: GUSSIN, AMY PARCEL NO: 3719 183

PARCEL ADDRESS: 0301 MISSION ST, #22G

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,375,386.00 APPLICANT'S OPINION: \$400,000.00

TAXABLE YEAR: 2017



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27. Discussion and possible action involving:

APPLICATION: 2017-0356

APPLICANT: HINOHARA TRUST

PARCEL NO: 3719 300

PARCEL ADDRESS: 301 MISSION ST, #40E

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,305,344.00 APPLICANT'S OPINION: \$1,500,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

28. Discussion and possible action involving:

APPLICATION: 2017-0361 APPLICANT: LEE, SOOK PARCEL NO: 3719 150

PARCEL ADDRESS: 0301 MISSION ST, #18G

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,476,214.00 APPLICANT'S OPINION: \$700,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

29. Discussion and possible action involving:

APPLICATION: 2017-0374 APPLICANT: TONG, PAUL PARCEL NO: 3719 167

PARCEL ADDRESS: 0301 MISSION ST, #20H

TOPIC: Decline in Value CURRENT ASSESSMENT: \$722,940.00 APPLICANT'S OPINION: \$180,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

30. Discussion and possible action involving:

APPLICATION: 2017-0410

APPLICANT: ROSENBERG, JEROLD

PARCEL NO: 3719 353

PARCEL ADDRESS: 0301 MISSION ST, #51B

TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,276,114.00 APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2017



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31. Discussion and possible action involving:

2017-0653 APPLICATION: LI, HON LAM APPLICANT: PARCEL NO: 3719 248

PARCEL ADDRESS: 0301 MISSION ST, #32A

TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$1,644,604.00 APPLICANT'S OPINION: \$300,000.00 2017

APPEAL TYPE: Real Property **ROLL TYPE: REGULAR**

32. Discussion and possible action involving:

TAXABLE YEAR:

APPLICATION: 2017-0664 APPLICANT: MEHTA, NIRAJ

PARCEL NO: 3719 173

PARCEL ADDRESS: 0301 MISSION ST, #21F

TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$2,235,586.00 APPLICANT'S OPINION: \$500,000.00

TAXABLE YEAR: 2017

Real Property APPEAL TYPE: **ROLL TYPE: REGULAR**

33. Discussion and possible action involving:

APPLICATION: 2017-0820

APPLICANT: MORGAN, KAZUKO

PARCEL NO: 3719 241

PARCEL ADDRESS: 0301 MISSION ST, #30F

Decline in Value TOPIC: **CURRENT ASSESSMENT:** \$1,822,648.00 \$1,366,986.00 APPLICANT'S OPINION:

2017 TAXABLE YEAR:

APPEAL TYPE: Real Property **REGULAR ROLL TYPE:**

34. Discussion and possible action involving:

APPLICATION: 2017-0849

APPLICANT: REID SURVIVOR'S TRUST

PARCEL NO: 3719 191

PARCEL ADDRESS: 301 MISSION ST, #23F

TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$1,774,890.00 APPLICANT'S OPINION: \$750,000.00

2017 TAXABLE YEAR:



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35. Discussion and possible action involving:

APPLICATION: 2017-7011

APPLICANT: HERBERT I. FINKELMAN LIVING TRUST

PARCEL NO: 3719 330

PARCEL ADDRESS: 0301 MISSION ST, #46E

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,196,350.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

36. Discussion and possible action involving:

APPLICATION: 2017-7032

APPLICANT: WONG, MICHAEL

PARCEL NO: 3719 048

PARCEL ADDRESS: 0301 MISSION ST, #6A

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,368,740.00 APPLICANT'S OPINION: \$500,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

37. Discussion and possible action involving:

APPLICATION: 2017-7049

APPLICANT: MAHBUBANI, VINITI

PARCEL NO: 3719 315

PARCEL ADDRESS: 0301 MISSION ST, #43B

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,978,586.00 APPLICANT'S OPINION: \$989,294.00 TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

38. Discussion and possible action involving:

APPLICATION: 2017-7064 APPLICANT: CAMP, EVA PARCEL NO: 3719 244

PARCEL ADDRESS: 0301 MISSION ST, #31C

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,662,960.00 APPLICANT'S OPINION: \$1,331,480.00

TAXABLE YEAR: 2017



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39. Discussion and possible action involving:

APPLICATION: 2017-7102 APPLICANT: TANG, XIAO PARCEL NO: 3719 288

PARCEL ADDRESS: 0301 MISSION ST, #38E

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,427,656.00 APPLICANT'S OPINION: \$2,027,656.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

40. Discussion and possible action involving:

APPLICATION: 2017-7124

APPLICANT: SIMONS, BARBARA

PARCEL NO: 3719 323

PARCEL ADDRESS: 0301 MISSION ST, #45D

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,925,000.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

41. Discussion and possible action involving:

APPLICATION: 2017-7126

APPLICANT: ABBASZADEH FAMILY TRUST

PARCEL NO: 3719 348

PARCEL ADDRESS: 0301 MISSION ST, #50A

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,757,142.00 APPLICANT'S OPINION: \$2,028,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

42. Discussion and possible action involving:

APPLICATION: 2017-7133

APPLICANT: PETERSON REVOCABLE TRUST

PARCEL NO: 3719 354

PARCEL ADDRESS: 0301 MISSION ST, #51C

TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,116,374.00 APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2017



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43. Discussion and possible action involving:

APPLICATION: 2017-7150

APPLICANT: PH2B MISSION STREET LLC

PARCEL NO: 3719 385

PARCEL ADDRESS: 0301 MISSION ST, PH2B

TOPIC: Decline in Value CURRENT ASSESSMENT: \$10,462,288.00 APPLICANT'S OPINION: \$4,184,915.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

44. Discussion and possible action involving:

APPLICATION: 2017-7159
APPLICANT: SHOUSE LLC
PARCEL NO: 3719 208

PARCEL ADDRESS: 0301 MISSION ST, #25E

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,390,269.00 APPLICANT'S OPINION: \$650,000.00

TAXABLE YEAR: 2017

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.

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.

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.



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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)

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.