

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 Board 1 Hearing**

**REMOTE MEETING**  
**PUBLIC COMMENT CALL-IN**  
**1(415) 906-4659 / Meeting ID: 145 555 960#**

**Wednesday, August 14, 2024**  
**01:30 PM**

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:	2023-0955
APPLICANT:	MACLEAN PROPERTIES LLC
PARCEL NO:	3722 073
PARCEL ADDRESS:	617-623 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$26,087,958.00
APPLICANT'S OPINION:	\$15,300,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1513  
APPLICANT: LOUIE, DAVID  
PARCEL NO: 3727 113  
PARCEL ADDRESS: 135-139 8TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,976,708.00  
APPLICANT'S OPINION: \$2,584,860.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1573  
APPLICANT: PEGASUS PALACE LLC  
PARCEL NO: 0228 009  
PARCEL ADDRESS: 558 SACRAMENTO ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,358,200.00  
APPLICANT'S OPINION: \$8,100,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1809  
APPLICANT: SEVEN HILLS SF LLC  
PARCEL NO: 0537 001E  
PARCEL ADDRESS: 2845 PIERCE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,401,990.00  
APPLICANT'S OPINION: \$4,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1810  
APPLICANT: SEVEN HILLS SF LLC  
PARCEL NO: 0617 013  
PARCEL ADDRESS: 2080 GOUGH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,566,643.00  
APPLICANT'S OPINION: \$5,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1811  
APPLICANT: SEVEN HILLS SF LLC  
PARCEL NO: 0481 009  
PARCEL ADDRESS: 3101 GOUGH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,129,994.00  
APPLICANT'S OPINION: \$7,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1812  
APPLICANT: SEVEN HILLS SF LLC  
PARCEL NO: 0582 024  
PARCEL ADDRESS: 2635 FILLMORE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$13,018,512.00  
APPLICANT'S OPINION: \$5,004,125.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1813  
APPLICANT: SEVEN HILLS SF LLC  
PARCEL NO: 0654 011  
PARCEL ADDRESS: 2354-2358 PINE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,921,500.00  
APPLICANT'S OPINION: \$3,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1950  
APPLICANT: 555 SUTTER GP  
PARCEL NO: 0296 013B  
PARCEL ADDRESS: 547-555 SUTTER ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,490,574.00  
APPLICANT'S OPINION: \$6,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1954  
APPLICANT: 559-565 SUTTER GROUP / AHK GROUP  
PARCEL NO: 0296 013A  
PARCEL ADDRESS: 559-565 SUTTER ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,448,912.00  
APPLICANT'S OPINION: \$6,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2023-1975  
APPLICANT: DOWNTOWN PROPERTIES IV LLC  
PARCEL NO: 0309 019  
PARCEL ADDRESS: 140 MAIDEN LN  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,244,918.00  
APPLICANT'S OPINION: \$7,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2483  
APPLICANT: MONTGOMERY PLACE LLC  
PARCEL NO: 0163 002  
PARCEL ADDRESS: 425 BROADWAY  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,270,704.00  
APPLICANT'S OPINION: \$8,000,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3517  
APPLICANT: SCG 1285 SUTTER STREET LLC  
PARCEL NO: 0691 021  
PARCEL ADDRESS: 1285 SUTTER ST #A  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$109,096,000.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION:	2023-3519
APPLICANT:	SCG 1285 SUTTER STREET LLC
PARCEL NO:	0691 023
PARCEL ADDRESS:	1285 SUTTER ST #C
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,770,123.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-7065
APPLICANT:	657-667 MISSION PROPERTY OWNER
PARCEL NO:	3722 368
PARCEL ADDRESS:	655-671 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$98,522,887.00
APPLICANT'S OPINION:	\$49,300,000.00
TAXABLE YEAR:	2023
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](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/>.

### **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).

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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 [bos@sfgov.org](mailto: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](mailto: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.