

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 Legal Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 763 748 789#**

Friday, August 16, 2024

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:	2021-0053
APPLICANT:	ALEMAYEHU, EMKIDIM
PARCEL NO:	7094 024
PARCEL ADDRESS:	71 MINERVA ST
TOPIC:	
CURRENT ASSESSMENT:	\$1,000,000.00
APPLICANT'S OPINION:	\$265,934.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0061
APPLICANT: SPELLMAN MICHAEL & KEITH M/SPELLMAN MARTIN
PARCEL NO: 0927 021
PARCEL ADDRESS: 3318-3320 BRODERICK ST
TOPIC:
CURRENT ASSESSMENT: \$1,553,048.00
APPLICANT'S OPINION: \$206,134.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WD/LGL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1963
APPLICANT: RAFANELLI, SARAH
PARCEL NO: 0543 044
PARCEL ADDRESS: 1864 GREEN ST
TOPIC:
CURRENT ASSESSMENT: \$2,900,000.00
APPLICANT'S OPINION: \$1,779,409.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1964
APPLICANT: RAFANELLI, KATHERINE
PARCEL NO: 0543 046
PARCEL ADDRESS: 1868 GREEN ST
TOPIC:
CURRENT ASSESSMENT: \$2,890,000.00
APPLICANT'S OPINION: \$1,112,131.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1965
APPLICANT: FLYNN, JASON
PARCEL NO: 0543 045
PARCEL ADDRESS: 1866 GREEN ST
TOPIC:
CURRENT ASSESSMENT: \$2,975,000.00
APPLICANT'S OPINION: \$1,556,983.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1796
APPLICANT: CENIT, SUSAN
PARCEL NO: 6799 010A
PARCEL ADDRESS: 34 THERESA ST
TOPIC:
CURRENT ASSESSMENT: \$1,200,000.00
APPLICANT'S OPINION: \$338,500.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2107
APPLICANT: CHEN, RONG
PARCEL NO: 2474 046
PARCEL ADDRESS: 1125-1127 VICENTE ST
TOPIC:
CURRENT ASSESSMENT: \$1,287,444.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2383
APPLICANT: ITO, HIDEKI
PARCEL NO: 1598 030
PARCEL ADDRESS: 760 47TH AVE
TOPIC:
CURRENT ASSESSMENT: \$1,121,618.00
APPLICANT'S OPINION: \$243,275.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2456
APPLICANT: HALLGREN PROPERTY TR
PARCEL NO: 1866 018C
PARCEL ADDRESS: 1586 21ST AVE
TOPIC:
CURRENT ASSESSMENT: \$1,450,000.00
APPLICANT'S OPINION: \$285,603.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2486
APPLICANT: EHNLE, THOMAS
PARCEL NO: 3614 036
PARCEL ADDRESS: 752 SHOTWELL ST
TOPIC:
CURRENT ASSESSMENT: \$2,371,430.00
APPLICANT'S OPINION: \$635,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2023-2629
APPLICANT: JASON WILLIAM COX & JENNIFER MICHELLE COX
PARCEL NO: 0495 017
PARCEL ADDRESS: 1655 CHESTNUT ST #201
TOPIC:
CURRENT ASSESSMENT: \$1,084,578.00
APPLICANT'S OPINION: \$850,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3452
APPLICANT: BEVERLY GARTRELL SUCCESSOR TRUSTEE
PARCEL NO: 7007 042
PARCEL ADDRESS: 345 GARFIELD ST
TOPIC: Change in Ownership-Bifurcated
CURRENT ASSESSMENT: \$1,700,000.00
APPLICANT'S OPINION: \$80,813.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2023-3453
APPLICANT: BEVERLY GARTRELL SUCCESSOR TRUSTEE
PARCEL NO: 7007 042
PARCEL ADDRESS: 345 GARFIELD ST
TOPIC: Change in Ownership-Bifurcated
CURRENT ASSESSMENT: \$1,700,000.00
APPLICANT'S OPINION: \$81,648.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3483
APPLICANT:	AFFOLTER, JOHN
PARCEL NO:	6597 040
PARCEL ADDRESS:	41-43 DUNCAN ST
TOPIC:	
CURRENT ASSESSMENT:	\$1,176,824.00
APPLICANT'S OPINION:	\$849,077.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL
STATUS:	POST/TP

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/>.

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.

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.

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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.