

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Monday, October 22, 2018, at 9:30 a.m.

Present: Edward Campaña, Jeffrey Morris and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

Deputy City Attorney Leila Mongan

The Board heard public comment from Peter Fatooh regarding the Millennium Tower building.

Following public comment, the Board heard opening statements from both parties, then heard a summary of the presentation to be made by applicants' representative, Jana Contreras, and expert witness, Walter Carney, MAI, for the consolidated group of 2016 appeal applications listed below that were filed for property at 301 Mission Street. At the hour of 12:00 p.m., the Board took certain action, as specified under this date, on the original of the respective applications listed below:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2016-0268	Jerold Rosenberg	Continued to 1:30 p.m.
2016-0291	Dodson Living Trust	Same as above
2016-0341	Mah Ab Living Trust	Same as above
2016-0348	Saal Revoc Living Trust	Same as above
2016-0391	Rupa Parikh	Same as above
2016-0393	Buttery 1990 Trust	Same as above
2016-0394	Liu Revocable Trust	Same as above
2016-0428	Therese Arsenault	Same as above
2016-0431	Namrata Patel	Same as above
2016-0432	Robin Duffy	Same as above
2016-0435	Joanne Fox	Same as above
2016-0436	Namrata Patel	Same as above
2016-0437	Pretlow Trust	Same as above
2016-0461	Craig Ramsey	Same as above
2016-0464	Mission Millennium LLC	Withdrawn at hearing
2016-0475	Kazuko Morgan	Same as above
2016-0482	Jason Griffie	Same as above
2016-0483	Sook Lee	Same as above
2016-0486	Paul Tong Trust	Same as above
2016-0498	Barbara Fogt-Aster	Same as above
2016-0500	Catherine Farrell	Same as above
2016-0502	Caroline Hsu	Same as above
2016-0510	Thomas Fumarelli	Same as above

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition (continued)</u></b>
2016-0557	James Johnson	Continued to 1:30 p.m.
2016-0559	Hinohara Trust	Same as above
2016-0561	Maria Martinez	Same as above
2016-0562	Hongyu Zhan	Same as above
2016-0563	501 Millennium, LLC	Same as above
2016-0568	Hon Lam Li	Same as above
2016-0570	Stirling Spencer	Same as above
2016-0667	Tyrone Strickland	Same as above
2016-0668	Mark Kramer	Withdrawn at hearing
2016-0669	Protiva Family Trust	Same as above
2016-0672	Cover/Connick Family Trust	Same as above
2016-0675	Bowen-Simons Revoc Trust	Same as above
2016-0677	John Dillon	Same as above
2016-0679	Branaka Revocable Trust	Same as above
2016-0681	Singh Family Trust	Same as above
2016-0754	Eva Lum Camp	Same as above
2016-0763	Mother Fish LLC	Same as above
2016-0781	Nils Lommerin	Same as above
2016-0810	Reid Survivor Trust	Same as above
2016-7112	Daniel Gussin	Same as above
2016-7113	Amy Gussin	Same as above
2016-7125	PA Two, LLC	Same as above
2016-7127	John Chengjiang Yin	Same as above
2016-7128	Shouse LLC	Same as above
2016-7129	Finkelman Living Trust	Same as above
2016-7136	Viniti Mahbubani	Same as above
2016-7139	Xin Liu	Same as above
2016-7147	Ji Piao Foo	Same as above
2016-7150	Vikas Tiku	Same as above
2016-7151	Besvest Inc	Same as above
2016-7152	Besvest Inc	Same as above
2016-7155	Besvest, Inc	Same as above
2016-7165	John Shaddock	Same as above
2016-7194	Seung Kim	Same as above
2016-7205	Abbaszadeh Family Trust	Same as above
2016-7206	Sonia Nijjar	Same as above
2016-7216	CA Millennium LLC	Same as above
2016-7218	John Peterson	Same as above

**RECESS**

The Board, at the hour of 12:00 p.m., recessed to reconvene at 1:30 p.m.

## **RECONVENING OF THE BOARD**

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Edward Campaña, Jeffrey Morris and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

Deputy City Attorney Leila Mongan

With the same parties present from the morning session, the Board continued hearing the presentation summary from applicants' expert witness, Walter Carney, MAI, followed by questions from the Assessor to Mr. Carney. The Board then heard the presentation summary from the Assessor's office, followed by questions from Ms. Contreras to the Assessor. The parties then presented their respective evidence and testimony on the merits of valuation for the below list applications. The Board took certain action, as specified under this date, on the original of the respective applications:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2016-0268	Jerold Rosenberg	Continued to Oct. 23, 2018 at 9:30 a.m.
2016-0291	Dodson Living Trust	Same as above
2016-0341	Mah AB Living Trust	Same as above
2016-0348	Saal Revoc Living Trust	Same as above
2016-0391	Rupa Parikh	Same as above
2016-0393	Buttery 1990 Trust	Same as above
2016-0394	Liu Revocable Trust	Same as above
2016-0428	Therese Arsenaault	Same as above
2016-0431	Namrata Patel	Same as above
2016-0432	Robin Duffy	Same as above
2016-0435	Joanne Fox	Same as above
2016-0436	Namrata Patel	Same as above
2016-0437	Pretlow Trust	Same as above
2016-0461	Craig Ramsey	Same as above
2016-0475	Kazuko Morgan	Same as above
2016-0482	Jason Griffie	Same as above
2016-0483	Sook Lee	Same as above
2016-0486	Paul Tong Trust	Same as above
2016-0498	Barbara Fogt-Aster	Same as above
2016-0500	Catherine Farrell	Same as above
2016-0502	Caroline Hsu	Same as above
2016-0510	Thomas Fumarelli	Same as above
2016-0557	James Johnson	Same as above
2016-0559	Hinohara Trust	Same as above
2016-0561	Maria Martinez	Same as above
2016-0562	Hongyu Zhan	Same as above

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition (continued)</u></b>
2016-0563	501 Millennium, LLC	Continued to Oct. 23, 2018 at 9:30 a.m.
2016-0568	Hon Lam Li	Same as above
2016-0570	Stirling Spencer	Same as above
2016-0667	Tyrone Strickland	Same as above
2016-0669	Protiva Family Trust	Same as above
2016-0672	Cover/Connick Family Trust	Same as above
2016-0675	Bowen-Simons Revoc Trust	Same as above
2016-0677	John Dillon	Same as above
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2016-7125	PA Two, LLC	Same as above
2016-7127	John Chengjiang Yin	Same as above
2016-7128	Shouse LLC	Same as above
2016-7129	Finkelman Living Trust	Same as above
2016-7136	Viniti Mahbubani	Same as above
2016-7139	Xin Liu	Same as above
2016-7147	Ji Piao Foo	Same as above
2016-7150	Vikas Tiku	Same as above
2016-7151	Besvest Inc	Same as above
2016-7152	Besvest Inc	Same as above
2016-7155	Besvest, Inc	Same as above
2016-7165	John Shadduck	Same as above
2016-7194	Seung Kim	Same as above
2016-7205	Abbaszadeh Family Trust	Same as above
2016-7206	Sonia Nijjar	Same as above
2016-7216	CA Millennium LLC	Same as above
2016-7218	John Peterson	Same as above

There being no further business, the Board, at the hour of 4:15 p.m., recessed to reconvene Tuesday, October 23, 2018 at 9:30 a.m.

Dawn Duran  
Administrator Acting as Clerk

Approved by the Board on October 24, 2018

Angela Calvillo  
Clerk of the Board of Supervisors