

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 2 Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 490 059 408#**

**Wednesday, August 10, 2022
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) Findings to allow teleconferenced meetings under California Government code section 54953(e).
- 2) Announcements
- 3) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 4) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1868
APPLICANT:	QUEST BLUE LLC
PARCEL NO:	3548 039
PARCEL ADDRESS:	1801 MISSION ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$12,627,200.00
APPLICANT'S OPINION:	\$7,200,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7476
APPLICANT: LUXOTTICA OF AMERICA INC
PARCEL NO: 2020202329
PARCEL ADDRESS: 842 MARKET ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$854,909.00
APPLICANT'S OPINION: \$266,889.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7478
APPLICANT: LUXOTTICA OF AMERICA
PARCEL NO: 2020202855
PARCEL ADDRESS: 333 JEFFERSON ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$433,785.00
APPLICANT'S OPINION: \$86,831.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7479
APPLICANT: LUXOTTICA OF AMERICA
PARCEL NO: 2020205993
PARCEL ADDRESS: 140 GRANT ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$652,601.00
APPLICANT'S OPINION: \$20,885.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7480
APPLICANT: LUXOTTICA OF AMERICA
PARCEL NO: 2020204458
PARCEL ADDRESS: 250 STOCKTON ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$466,951.00
APPLICANT'S OPINION: \$267,827.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7492
APPLICANT: LUXOTTICA OF AMERICA
PARCEL NO: 2020200793
PARCEL ADDRESS: 100 BATTERY ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$416,439.00
APPLICANT'S OPINION: \$210,277.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7493
APPLICANT: LUXOTTICA OF AMERICA
PARCEL NO: 2020200792
PARCEL ADDRESS: 3251 20TH AVE, #219
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$420,403.00
APPLICANT'S OPINION: \$229,595.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7494
APPLICANT: LUXOTTICA OF AMERICA
PARCEL NO: 2020200791
PARCEL ADDRESS: 685 MARKET ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$763,486.00
APPLICANT'S OPINION: \$279,855.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0141
APPLICANT: 175 21ST AVE G1 LP
PARCEL NO: 1381 012
PARCEL ADDRESS: 175 21ST AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,759,198.00
APPLICANT'S OPINION: \$4,900,778.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0142
APPLICANT: 100 LAKE ST G1 LP
PARCEL NO: 1355 012
PARCEL ADDRESS: 100 LAKE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,466,816.00
APPLICANT'S OPINION: \$4,200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0279
APPLICANT: FRANCO, CIRELLI
PARCEL NO: 5402 072
PARCEL ADDRESS: 901 BAYSHORE #101
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,250,000.00
APPLICANT'S OPINION: \$1,800,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0385
APPLICANT: WFCM 2018-C46 2415 MISSION LLC
PARCEL NO: 3610 029
PARCEL ADDRESS: 2407-2415 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,874,250.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: REJECTED

16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0615
APPLICANT: LEE, TONY
PARCEL NO: 6526 018
PARCEL ADDRESS: 1453-1457 S SOUTH VAN NESS AVE
TOPIC: Construction in Progress
CURRENT ASSESSMENT: \$1,623,635.00
APPLICANT'S OPINION: \$1,563,635.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0827
APPLICANT: LEMONADE RESTAURANT GROUP LLC
PARCEL NO: 20210010506
PARCEL ADDRESS: 16 WEST PORTAL AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,299,410.00
APPLICANT'S OPINION: \$1,013,134.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0828
APPLICANT: LEMONADE RESTAURANT GROUP LLC
PARCEL NO: 20210010505
PARCEL ADDRESS: 781 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,971,415.00
APPLICANT'S OPINION: \$1,544,843.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0869
APPLICANT: IRV LLC
PARCEL NO: 1706 071
PARCEL ADDRESS: 4326-4336 IRVING ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,589,618.00
APPLICANT'S OPINION: \$3,400,460.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/ASR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0870
APPLICANT: LORDA FAMILY TRUST
PARCEL NO: 1782 012B
PARCEL ADDRESS: 1375 27TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,259,999.00
APPLICANT'S OPINION: \$1,468,400.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/ASR

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21) Hearing, discussion, and possible action involving:

APPLICATION:	2021-7198
APPLICANT:	COOPER, RUSSELL
PARCEL NO:	20210001406
PARCEL ADDRESS:	B082
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$792,890.00
APPLICANT'S OPINION:	\$698,306.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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 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.