

Phone (415) 554-6778
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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: 283 409 667#**

Monday, August 19, 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:	2023-7209
APPLICANT:	240 SAINT JOSEPHS A2 LP
PARCEL NO:	1102 015
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,456,089.00
APPLICANT'S OPINION:	\$3,700,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2023-7312
APPLICANT: 140 20TH AVENUE OWNER LP
PARCEL NO: 1379 030
PARCEL ADDRESS: 140 20TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,625,346.00
APPLICANT'S OPINION: \$4,750,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2023-7499
APPLICANT: LIU, JONATHAN
PARCEL NO: 2201 007
PARCEL ADDRESS: 2115 16TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,800,000.00
APPLICANT'S OPINION: \$1,700,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2023-7782
APPLICANT: FERGUSON, ZACHARY
PARCEL NO: 0535 047
PARCEL ADDRESS: 2326 UNION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,864,458.00
APPLICANT'S OPINION: \$2,400,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2023-7783
APPLICANT: FERGUSON, ZACHARY
PARCEL NO: 0535 004D
PARCEL ADDRESS: 2326 UNION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$499,309.00
APPLICANT'S OPINION: \$170,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2023-7912
APPLICANT: ALPINE INDIANA LLC
PARCEL NO: 4041 010
PARCEL ADDRESS: 600 INDIANA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,020,754.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8068
APPLICANT: RAINBOW FUN TIME LLC
PARCEL NO: 0977 018
PARCEL ADDRESS: 2863 PACIFIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$14,453,282.00
APPLICANT'S OPINION: \$7,200,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/ASR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8076
APPLICANT: Hurwitz family revocable trust
PARCEL NO: 3558 035A
PARCEL ADDRESS: 209 SANCHEZ ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,868,132.00
APPLICANT'S OPINION: \$2,200,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8080
APPLICANT: MARZETTI, JUAN PABLO
PARCEL NO: 3544 014
PARCEL ADDRESS: 198 DOLORES ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,515,102.00
APPLICANT'S OPINION: \$3,373,592.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8478
APPLICANT: GILDIN, BONNY
PARCEL NO: 1101 060
PARCEL ADDRESS: 2020 ELLIS ST #402
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$967,080.00
APPLICANT'S OPINION: \$875,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8606
APPLICANT: GHAI, CHARANJIT
PARCEL NO: 3765 697
PARCEL ADDRESS: 401 HARRISON ST # 44C
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,790,374.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2023
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2023-8672
APPLICANT: 3745 21ST STREET PROPERTY LLC
PARCEL NO: 3621 102
PARCEL ADDRESS: 3745 21ST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,346,440.00
APPLICANT'S OPINION: \$3,200,000.00
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.

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/>.

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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.

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.