

Phone (415) 554-6778
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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 Board 2 Hearing

REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 735 183 215#

Wednesday, August 31, 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) 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:	2021-0599
APPLICANT:	1266 NINTH LLC
PARCEL NO:	1742 043
PARCEL ADDRESS:	1266-1270 9TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$19,733,499.00
APPLICANT'S OPINION:	\$14,704,032.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0625
APPLICANT:	SUTRO PROPERTY MANAGEMENT
PARCEL NO:	3727 113
PARCEL ADDRESS:	135-139 8TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,823,068.00
APPLICANT'S OPINION:	\$2,459,013.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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5) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0896
APPLICANT:	DEVEILED EGG LLC
PARCEL NO:	1307 001N
PARCEL ADDRESS:	230 SEACLIFF AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$17,704,592.00
APPLICANT'S OPINION:	\$14,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0929
APPLICANT:	HIRE VALENCIA LLC
PARCEL NO:	3568 009
PARCEL ADDRESS:	560 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,492,573.00
APPLICANT'S OPINION:	\$3,247,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0938
APPLICANT:	VISA USA INC
PARCEL NO:	20210012036
PARCEL ADDRESS:	1 MARKET ST, #600
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$48,711,823.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0945
APPLICANT:	ABD PROPERTIES
PARCEL NO:	4007 001
PARCEL ADDRESS:	501 DE HARO ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$18,675,000.00
APPLICANT'S OPINION:	\$6,400,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POST/ASR

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0946
APPLICANT:	ABD PROPERTIES
PARCEL NO:	4007 001A
PARCEL ADDRESS:	501 DE HARO ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$17,025,000.00
APPLICANT'S OPINION:	\$9,600,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POST/ASR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2021-0955
APPLICANT:	RESCORE 1699 MARKET LLC
PARCEL NO:	3504 030
PARCEL ADDRESS:	1699 MARKET ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$18,500,000.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1037
APPLICANT:	MWC SUTTER STREET, LLC
PARCEL NO:	1090 001
PARCEL ADDRESS:	2901 GEARY BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,333,062.00
APPLICANT'S OPINION:	\$6,200,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1054
APPLICANT:	3036 FULTON STREET, LLC
PARCEL NO:	1649 013
PARCEL ADDRESS:	3036-3040 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,086,907.00
APPLICANT'S OPINION:	\$1,252,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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13) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1065
APPLICANT:	HILL ST REVOC TR
PARCEL NO:	3620 089
PARCEL ADDRESS:	376 HILL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,062,346.00
APPLICANT'S OPINION:	\$4,237,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1079
APPLICANT:	LS VENTURES LLC
PARCEL NO:	5673 025
PARCEL ADDRESS:	3437-3441 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,946,072.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1090
APPLICANT:	191 HENRY, LLC
PARCEL NO:	3540 092
PARCEL ADDRESS:	191-197 HENRY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,257,083.00
APPLICANT'S OPINION:	\$2,555,370.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

16) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1106
APPLICANT:	COLES-YU FAMILY TRUST
PARCEL NO:	0967 006B
PARCEL ADDRESS:	3858 JACKSON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,987,575.00
APPLICANT'S OPINION:	\$4,494,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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17) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1112
APPLICANT:	S3 Folsom, LLC
PARCEL NO:	5524 063
PARCEL ADDRESS:	3223-3225 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,475,381.00
APPLICANT'S OPINION:	\$1,485,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1116
APPLICANT:	NATOMA LS, LLC
PARCEL NO:	3511 048
PARCEL ADDRESS:	1077-1087 NATOMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,624,740.00
APPLICANT'S OPINION:	\$1,574,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1135
APPLICANT:	VIBO MUSIC SCHOOL
PARCEL NO:	3197 022
PARCEL ADDRESS:	1490 OCEAN AVE # 2
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,983,290.00
APPLICANT'S OPINION:	\$1,290,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real 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/>

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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 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.