

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: 662 584 97 #**

**Wednesday, February 24, 2021**

**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) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0374
APPLICANT:	TARGET CORPORATON
PARCEL NO:	2018210355
PARCEL ADDRESS:	2675 GEARY BLVD
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,099,087.00
APPLICANT'S OPINION:	\$2,050,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

3) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0375
APPLICANT:	TARGET CORPORATON
PARCEL NO:	2018205246
PARCEL ADDRESS:	789 MISSION ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$5,438,300.00
APPLICANT'S OPINION:	\$2,720,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION: 2018-0376  
APPLICANT: TARGET CORPORATON  
PARCEL NO: 2018210356  
PARCEL ADDRESS: 225 BUSH ST, #100  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,692,115.00  
APPLICANT'S OPINION: \$846,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

### 5) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0377  
APPLICANT: TARGET CORPORATON  
PARCEL NO: 2018210358  
PARCEL ADDRESS: 1830 OCEAN AVE  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,836,680.00  
APPLICANT'S OPINION: \$918,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

### 6) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0378  
APPLICANT: TARGET CORPORATON  
PARCEL NO: 2018210359  
PARCEL ADDRESS: 233 WINSTON (STONESTOWN) DR  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$7,249,507.00  
APPLICANT'S OPINION: \$3,625,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

### 7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1185  
APPLICANT: CALIFORNIA STREET COMPLEX ASSOCIATES LP  
PARCEL NO: 1031 028  
PARCEL ADDRESS: 3149 CALIFORNIA ST  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$159,660.00  
APPLICANT'S OPINION: \$42,106.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POST/TP

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### 8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1197  
APPLICANT: CALIFORNIA STREET COMPLEX ASSOCIATES LP  
PARCEL NO: 1031 028  
PARCEL ADDRESS: 3149 CALIFORNIA ST  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$187,200.00  
APPLICANT'S OPINION: \$42,106.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POST/TP

### 9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1257  
APPLICANT: HUI, VINCENT  
PARCEL NO: 1643 053  
PARCEL ADDRESS: 0777 - 0779 ARGUELLO BLVD  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$3,048,733.00  
APPLICANT'S OPINION: \$2,267,052.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

### 10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1270  
APPLICANT: LINCOLN PARK WAY LLC  
PARCEL NO: 1733 001  
PARCEL ADDRESS: 1601 - 1603 LINCOLN WAY  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$980,000.00  
APPLICANT'S OPINION: \$675,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POST/TP

### 11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1276  
APPLICANT: G & M OIL COMPANY INC.  
PARCEL NO: 2020800030  
PARCEL ADDRESS: 3800 3RD ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$690,085.00  
APPLICANT'S OPINION: \$200,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2019-1289
APPLICANT:	2595 MISSION STREET LLC
PARCEL NO:	3638 085
PARCEL ADDRESS:	3099 22ND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$350,708.00
APPLICANT'S OPINION:	\$100,000.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/441

### **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](mailto: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](http://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](http://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.