

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 3 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 456 468 618#**

**Thursday, March 21, 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:	2022-7539
APPLICANT:	DESA, POOJA
PARCEL NO:	3794 203
PARCEL ADDRESS:	170 KING ST #802
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,217,000.00
APPLICANT'S OPINION:	\$1,049,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

4) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0460  
APPLICANT: MALEKZADEH, ALIREZA  
PARCEL NO: 3730 186  
PARCEL ADDRESS: 1150 FOLSOM ST #9  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,325,536.00  
APPLICANT'S OPINION: \$1,190,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0558  
APPLICANT: MARSHA SPENCE REVOCABLE TRUST  
PARCEL NO: 3771 118  
PARCEL ADDRESS: 501 BEALE ST #20A  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,960,776.00  
APPLICANT'S OPINION: \$1,573,600.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0632  
APPLICANT: JACOB JABER TRUST DATED APRIL 27, 2009  
PARCEL NO: 3746 372  
PARCEL ADDRESS: 338 MAIN ST # D34A  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,522,000.00  
APPLICANT'S OPINION: \$2,350,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0708  
APPLICANT: LUCIEL R LEIS LVG TR  
PARCEL NO: 1289 002  
PARCEL ADDRESS: 1505-1507 SHRADER ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,275,000.00  
APPLICANT'S OPINION: \$1,700,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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

8) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0750  
APPLICANT: TYLON FAMILY TRUST  
PARCEL NO: 0275B010  
PARCEL ADDRESS: 900 BUSH ST #206  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$696,027.00  
APPLICANT'S OPINION: \$625,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0755  
APPLICANT: LAI, EDWIN  
PARCEL NO: 3962 068  
PARCEL ADDRESS: 338 POTRERO AVE #708  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,150,000.00  
APPLICANT'S OPINION: \$900,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0768  
APPLICANT: YUEN, RONALD  
PARCEL NO: 0351 077  
PARCEL ADDRESS: 83 MCALLISTER ST #303  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$482,490.00  
APPLICANT'S OPINION: \$380,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2023-0941  
APPLICANT: FRV TRUST  
PARCEL NO: 1212 010  
PARCEL ADDRESS: 2018-2022 FELL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,700,000.00  
APPLICANT'S OPINION: \$1,620,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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

12) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1032
APPLICANT:	KAJI, DEVONNA
PARCEL NO:	3719 333
PARCEL ADDRESS:	301 MISSION ST #47B
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,680,000.00
APPLICANT'S OPINION:	\$1,008,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1043
APPLICANT:	HUEY, HUA
PARCEL NO:	3746 332
PARCEL ADDRESS:	338 MAIN ST #26A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,595,000.00
APPLICANT'S OPINION:	\$1,558,000.00
TAXABLE YEAR:	2023
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 [sof@sfgov.org](mailto:sof@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).

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

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.