

**JOURNAL OF PROCEEDINGS**  
CITY AND COUNTY OF SAN FRANCISCO  
ASSESSMENT APPEALS BOARD

In the remote meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Thursday, February 12, 2026, at 9:31 a.m.

Present: Mervin Conlan, Marc Dickow and James Reynolds

Quorum present

Chairperson: Marc Dickow, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2024 assessment roll year being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2024-1739	John Boyd	Submitted
2024-11178	JM Trust	Approved Verbal Stipulation
2024-11189	Gary Mccauley	Approved Verbal Stipulation
2024-11285	Anoopinder Singh	Approved Verbal Stipulation
2024-11307	Maksim Khadkevich	Approved Verbal Stipulation

At 10:32 a.m. the Board went into closed session to deliberate the above submitted application. The Board reconvened in open session at 10:41 a.m. and took certain action, as specified under this date, on the original of the respective application:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2024-1739	John Boyd	Denied

The following listed applicant for change in the assessed valuation of property affecting the 2024 assessment roll year having not been present, the Board took certain action, as specified under this date, on the original of the respective application:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2024-11256	Chunyang Xia	Denied; Lack of appearance

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2024-11190	Sea Changes LLC	Postponed
2024-11193	Guero LLC	Postponed
2024-11278	Joseph Jarrell	Postponed

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There being no further business, the Board, at the hour of 10:41 a.m., recessed to reconvene on Monday, February 23, 2026, at 1:30 p.m.

Kathy Pun  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board Tuesday, February 17, 2026

Angela Calvillo  
Clerk of the Board of Supervisors