## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing Room 406, City Hall Tuesday, August 13, 2013 <u>9:30 AM</u> (ALL DAY)

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:	2009-3322
APPLICANT:	CBS INTERACTIVE
PARCEL NO.:	2009204874
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$22,973,481.00
APPLICANT'S OPINION:	\$11,500,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

APPLICATION:	2009-6656
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 009
PARCEL ADDRESS:	0201 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,161,600.00
APPLICANT'S OPINION:	\$1,145,552.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

APPLICATION:	2009-6657
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 003
PARCEL ADDRESS:	0201 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$26,010,000.00
APPLICANT'S OPINION:	\$8,092,048.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION:	2009-6658
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 006
PARCEL ADDRESS:	0221 0225 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,363,600.00
APPLICANT'S OPINION:	\$2,449,957.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
APPEAL TYPE:	Real Property

6) Hearing, discussion, and possible action involving:

APPLICATION:	2009-6659
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 008
PARCEL ADDRESS:	0201 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,161,600.00
APPLICANT'S OPINION:	\$1,187,627.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

APPLICATION:	2009-6660
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 007
PARCEL ADDRESS:	0201 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,161,600.00
APPLICANT'S OPINION:	\$1,162,871.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

APPLICATION:	2010-1086
APPLICANT:	CBS INTERACTIVE
PARCEL NO.:	3736 123
PARCEL ADDRESS:	0235 02ND ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$83,393,259.00
APPLICANT'S OPINION:	\$60,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

2010-2099
VILLA FLORENCE HOTEL, LLC
0315 003
0201 POWELL ST,
Decline in Value
\$25,948,355.00
\$12,930,000.00
2010
Real Property
REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2010-2100
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 006
PARCEL ADDRESS:	0221 - 0225 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,960,582.00
APPLICANT'S OPINION:	\$9,244,174.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

2010-2101
VILLA FLORENCE HOTEL, LLC
0315 007
0201 POWELL ST,
Decline in Value
\$4,151,736.00
\$2,000,000.00
2010
Real Property
REGULAR

APPLICATION:	2010-2102
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 008
PARCEL ADDRESS:	0201 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,151,736.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

2010-2103
VILLA FLORENCE HOTEL, LLC
0315 009
0201 POWELL ST,
Decline in Value
\$4,151,736.00
\$2,000,000.00
2010
Real Property
REGULAR

14) Hearing, discussion, and possible action involving:

11-3855
<b>BS INTERACTIVE</b>
36 123
35 02ND ST,
ecline in Value
4,021,209.00
2,000,000.00
11
eal Property
EGULAR

APPLICATION:	2011-3856
APPLICANT:	CNET NETWORKS, INC.
PARCEL NO.:	2011204739
PARCEL ADDRESS:	0235 02ND ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$16,392,884.00
APPLICANT'S OPINION:	\$8,200,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

APPLICATION:	2011-4142
APPLICANT:	DOHENY-VIDOVICH PARTNERS
PARCEL NO.:	3799 007
PARCEL ADDRESS:	0675 TOWNSEND ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$71,732,623.00
APPLICANT'S OPINION:	\$55,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4390
APPLICANT:	3CFRI/URBAN 901 MARKET LLC
PARCEL NO.:	3704 062
PARCEL ADDRESS:	0422 STEVENSON ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,133,328.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4391
APPLICANT:	3CFRI/URBAN 901 MARKET LLC
PARCEL NO.:	3704 001
PARCEL ADDRESS:	0901 - 0919 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$67,199,886.00
APPLICANT'S OPINION:	\$34,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

2011-4618
VILLA FLORENCE HOTEL, LLC
0315 003
0201 POWELL ST,
Decline in Value
\$26,143,745.00
\$13,000,000.00
2011
Real Property
REGULAR

APPLICATION:	2011-4619
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 006
PARCEL ADDRESS:	0221 - 0225 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,203,016.00
APPLICANT'S OPINION:	\$10,491,268.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4620
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	2011520811
PARCEL ADDRESS:	0225 POWELL ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$5,791,268.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4621
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 007
PARCEL ADDRESS:	0201 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,182,997.00
APPLICANT'S OPINION:	\$2,100,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

2011-4622
VILLA FLORENCE HOTEL, LLC
0315 008
0201 POWELL ST,
Decline in Value
\$4,182,997.00
\$2,100,000.00
2011
Real Property
REGULAR

APPLICATION:	2011-4623
APPLICANT:	VILLA FLORENCE HOTEL, LLC
PARCEL NO.:	0315 009
PARCEL ADDRESS:	0201 POWELL ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,182,997.00
APPLICANT'S OPINION:	\$2,100,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4833
APPLICANT:	JAPAN CENTER KABUKI I
PARCEL NO.:	0701 001
PARCEL ADDRESS:	1881 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,588,219.00
APPLICANT'S OPINION:	\$3,500,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4834
APPLICANT:	JAPAN CENTER KABUKI I
PARCEL NO.:	0701 002
PARCEL ADDRESS:	1881 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,562,081.00
APPLICANT'S OPINION:	\$1,200,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

APPLICATION:	2011-4835
APPLICANT:	JAPAN CENTER HOTEL ASSOCIATES, LP
PARCEL NO.:	0700 017
PARCEL ADDRESS:	1625 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$14,688,706.00
APPLICANT'S OPINION:	\$13,863,666.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

APPLICATION:	2011-4836
APPLICANT:	JAPAN CENTER HOTEL ASSOCIATES, LP
PARCEL NO.:	0700 018
PARCEL ADDRESS:	1625 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,918,880.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

29) Hearing, discussion, and possible action involving:

2011-4837
JAPAN CENTER HOTEL ASSOCIATES, LP
0700 019
1625 POST ST,
Decline in Value
\$565,849.00
\$280,000.00
2011
Real Property
REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4838
APPLICANT:	JAPAN CENTER HOTEL ASSOCIATES, LP
PARCEL NO.:	0700 020
PARCEL ADDRESS:	1625 POST ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$607,764.00
APPLICANT'S OPINION:	\$350,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

2011-4839
DANESHGAR, JOSEPH
0700 009
0011 PEACE PLZ,
Decline in Value
\$12,229,310.00
\$9,000,000.00
2011
Real Property
REGULAR
WITHDRAWN

APPLICATION:	2011-4840
APPLICANT:	DANESHGAR, JOSEPH
PARCEL NO.:	0700 010
PARCEL ADDRESS:	0011 PEACE PLZ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,882,661.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

33) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4841
APPLICANT:	DANESHGAR, JOSEPH
PARCEL NO.:	0700 012
PARCEL ADDRESS:	0011 PEACE PLZ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,535,995.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

34) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4842
APPLICANT:	DANESHGAR, JOSEPH
PARCEL NO.:	0700 027
PARCEL ADDRESS:	0022 PEACE PLZ,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,181,545.00
APPLICANT'S OPINION:	\$2,502,890.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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APPLICATION:	2011-5155
APPLICANT:	LEGACY PARTNERS II SF SPEAR, LLC
PARCEL NO.:	3717 005
PARCEL ADDRESS:	0160 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,618,292.00
APPLICANT'S OPINION:	\$1,808,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

37) Hearing, discussion, and possible action involving:

2011-5156
LEGACY PARTNERS II SF SPEAR, LLC 3717 010
0160 SPEAR ST,
Decline in Value
\$43,419,533.00
\$21,684,000.00
2011
Real Property
REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION:	2011-5157
APPLICANT:	LEGACY PARTNERS II SF SPEAR, LLC
PARCEL NO.:	3717 011
PARCEL ADDRESS:	0160 SPEAR ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$43,419,533.00
APPLICANT'S OPINION:	\$21,684,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

## KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's 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 (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: 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 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>

## **Lobbyist Registration and Reporting 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 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site <u>www.sfgov.org/ethics</u>.

Disability Access – The hearing room is wheelchair accessible.

\* Public comment will be taken on every item on the agenda.