# Agenda\* / Notice of Assessment Appeals Board

# Assessment Appeals Board 1 Hearing Room 406, City Hall Wednesday, December 9, 2015 9:30 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: 2011-4642

APPLICANT: NORTHWEST DEALER CO.

PARCEL NO.: 2025 003

PARCEL ADDRESS: 1700 NORIEGA ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,032,541.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3795

APPLICANT: PLATINUM ENERGY

PARCEL NO.: 1444 023

PARCEL ADDRESS: 4856 GEARY BLVD,

TOPIC:

CURRENT ASSESSMENT: \$2,171,025.00 APPLICANT'S OPINION: \$800,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

APPLICATION: 2012-3796

APPLICANT: PLATINUM ENERGY/WESTERN DEALER, LESSEE

PARCEL NO.: 2397 035

PARCEL ADDRESS: 1855 TARAVAL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,175,991.00
APPLICANT'S OPINION: \$800,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3797

APPLICANT: PLATINUM ENERGY

PARCEL NO.: 2025 003

PARCEL ADDRESS: 1700 NORIEGA ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,073,191.00 APPLICANT'S OPINION: \$800,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0559

APPLICANT: PLATINUM ENERGY/WESTERN DEALER, LESSEE

PARCEL NO.: 2025 003

PARCEL ADDRESS: 1700 NORIEGA ST,

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$2,763,000.00 APPLICANT'S OPINION: \$1,300,000.00

TAXABLE YEAR: 2010

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2815

APPLICANT: PLATINUM ENERGY

PARCEL NO.: 2397 035

PARCEL ADDRESS: 1855 TARAVAL ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,219,509.00
APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

APPLICATION: 2013-2816

APPLICANT: PLATINUM ENERGY

PARCEL NO.: 2025 003

PARCEL ADDRESS: 1700 NORIEGA ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,874,623.00
APPLICANT'S OPINION: \$1,020,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2817

APPLICANT: PLATINUM ENERGY

PARCEL NO.: 1444 023

PARCEL ADDRESS: 4856 GEARY BLVD,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,415,113.00
APPLICANT'S OPINION: \$900,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3045

APPLICANT: WESTERN DEALER HOLDING CO., LLC

PARCEL NO.: 2025 003

PARCEL ADDRESS: 1700 NORIEGA ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$730,459.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2011

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3046

APPLICANT: WESTERN DEALER HOLDING CO., LLC

PARCEL NO.: 2025 003

PARCEL ADDRESS: 1700 NORIEGA ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$745,068.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

APPLICATION: 2014-2217

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 019

PARCEL ADDRESS: 0690 MARKET ST, UNIT #201

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,243,920.00 APPLICANT'S OPINION: \$638,000.00 TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2218

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 020

PARCEL ADDRESS: 0690 MARKET ST, UNIT #202

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,277,904.00 APPLICANT'S OPINION: \$651,500.00 TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2219

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 021

PARCEL ADDRESS: 0690 MARKET ST, UNIT #203

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,260,864.00 APPLICANT'S OPINION: \$645,500.00 TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2220

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 022

PARCEL ADDRESS: 0690 MARKET ST, UNIT #204

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,584,672.00 APPLICANT'S OPINION: \$814,500.00

TAXABLE YEAR: 2014

APPLICATION: 2014-2221

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 023

PARCEL ADDRESS: 0690 MARKET ST, UNIT #205

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,738,068.00 APPLICANT'S OPINION: \$892,500.00 TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2222

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 024

PARCEL ADDRESS: 0690 MARKET ST, UNIT #301

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,500,665.00 APPLICANT'S OPINION: \$1,276,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2223

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 025

PARCEL ADDRESS: 0690 MARKET ST, UNIT #302

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,864,106.00 APPLICANT'S OPINION: \$1,303,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2224

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 026

PARCEL ADDRESS: 0690 MARKET ST, UNIT #303

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,762,574.00 APPLICANT'S OPINION: \$1,291,000.00

TAXABLE YEAR: 2014

APPLICATION: 2014-2225

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 027

PARCEL ADDRESS: 0690 MARKET ST, UNIT #304

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,788,217.00 APPLICANT'S OPINION: \$1,707,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

21) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2226

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 028

PARCEL ADDRESS: 0690 MARKET ST, UNIT #305

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,225,001.00 APPLICANT'S OPINION: \$1,785,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

22) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2227

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 029

PARCEL ADDRESS: 0690 MARKET ST, UNIT #401

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,708,275.00 APPLICANT'S OPINION: \$1,276,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

23) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2228

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 032

PARCEL ADDRESS: 0690 MARKET ST, UNIT #404

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,014,356.00 APPLICANT'S OPINION: \$1,707,000.00

TAXABLE YEAR: 2014

APPLICATION: 2014-2229

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 033

PARCEL ADDRESS: 0690 MARKET ST, UNIT #405

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,914,092.00 APPLICANT'S OPINION: \$1,785,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

25) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2230

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 034

PARCEL ADDRESS: 0690 MARKET ST, UNIT #501

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,873,992.00 APPLICANT'S OPINION: \$1,276,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2231

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 035

PARCEL ADDRESS: 0690 MARKET ST, UNIT #502

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,873,992.00 APPLICANT'S OPINION: \$1,304,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

27) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2232

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 036

PARCEL ADDRESS: 0690 MARKET ST, UNIT #503

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,947,528.00 APPLICANT'S OPINION: \$1,299,000.00

TAXABLE YEAR: 2014

APPLICATION: 2014-2233

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 037

PARCEL ADDRESS: 0690 MARKET ST, UNIT #504

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,380,320.00 APPLICANT'S OPINION: \$1,715,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

29) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2234

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 038

PARCEL ADDRESS: 0690 MARKET ST, UNIT #505

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,453,892.00 APPLICANT'S OPINION: \$1,801,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

30) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2235

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 048

PARCEL ADDRESS: 0690 MARKET ST, UNIT #801

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,191,150.00 APPLICANT'S OPINION: \$1,775,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

31) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2236

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 049

PARCEL ADDRESS: 0690 MARKET ST, UNIT #802

TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,220,640.00 APPLICANT'S OPINION: \$2,476,000.00

TAXABLE YEAR: 2014

APPLICATION: 2014-2237

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 050

PARCEL ADDRESS: 0690 MARKET ST, UNIT #803

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,907,695.00 APPLICANT'S OPINION: \$1,679,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

33) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2238

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 051

PARCEL ADDRESS: 0690 MARKET ST, UNIT #804

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,198,556.00 APPLICANT'S OPINION: \$1,889,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

34) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2239

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 058

PARCEL ADDRESS: 0690 MARKET ST, #1002

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,869,186.00 APPLICANT'S OPINION: \$2,577,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

35) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2240

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 066

PARCEL ADDRESS: 0690 MARKET ST, #1201

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,495,695.00 APPLICANT'S OPINION: \$1,861,000.00

TAXABLE YEAR: 2014

APPLICATION: 2014-2241

APPLICANT: 690 MARKET CLUB OWNER'S ASSOC.

PARCEL NO.: 0311 067

PARCEL ADDRESS: 0690 MARKET ST, #1202

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,212,159.00 APPLICANT'S OPINION: \$2,003,000.00

TAXABLE YEAR: 2014

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 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 <a href="mailto:soft@sfgov.org">soft@sfgov.org</a>.

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 <a href="https://www.sfgov.org/ethics">www.sfgov.org/ethics</a>.

#### **Disability Access**

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

#### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin 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 a Derek Evans (415) 554-7702.

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

<sup>\*</sup> Public comment will be taken on every item on the agenda.