## Agenda\* / Notice of Assessment Appeals Board

# Assessment Appeals Board 1 Hearing Room 406, City Hall Tuesday, January 6, 2015 1:30 PM

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: 2012-1414

APPLICANT: WONG 1990 FAMILY TRUST

PARCEL NO.: 0295 012

PARCEL ADDRESS: 0441 - 0443 SUTTER ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,983,986.00 APPLICANT'S OPINION: \$2,800,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0643

APPLICANT: MANNING, PAUL

PARCEL NO.: 2013701171

PARCEL ADDRESS: 0003-BERTH 295 YACHT HARBOR/40',

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$27,724.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2013

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0688

APPLICANT: FARD, ABBAS

PARCEL NO.: 0321 028

PARCEL ADDRESS: 0791 - 0793 O'FARRELL ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$999,022.00 APPLICANT'S OPINION: \$625,000.00 TAXABLE YEAR: 2013

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STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0689

APPLICANT: FONG, LYDIA

PARCEL NO.: 0496 019

PARCEL ADDRESS: 1600 - 1606 LOMBARD ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,589,430.00 APPLICANT'S OPINION: \$1,750,000.00

TAXABLE YEAR: 2013

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STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0695

APPLICANT: JACQUES, SCOTT

PARCEL NO.: 0997 034

PARCEL ADDRESS: 3300 CLAY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,261,727.00
APPLICANT'S OPINION: \$2,400,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0781

APPLICANT: MCDONALD & MANNION

PARCEL NO.: 2013702379

PARCEL ADDRESS: L14851 PORT LEASE,

TOPIC: Other

CURRENT ASSESSMENT: \$55,000.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2013

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0874

APPLICANT: WONG 1990 FAMILY TRUST

PARCEL NO.: 0295 012

PARCEL ADDRESS: 0441 - 0443 SUTTER ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,103,664.00 APPLICANT'S OPINION: \$2,800,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0920

APPLICANT: GUNDERS, STEVEN

PARCEL NO.: 0477 016H PARCEL ADDRESS: 0000 V,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$332,924.00 APPLICANT'S OPINION: \$200,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0970

APPLICANT: MONTGOMERY REALTY GROUP, INC

PARCEL NO.: 0206 002

PARCEL ADDRESS: 0447 BATTERY ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,159,982.00 APPLICANT'S OPINION: \$5,200,000.00

TAXABLE YEAR: 2013

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

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1193

APPLICANT: MOSSER, CHARLES

PARCEL NO.: 0060 005

PARCEL ADDRESS: 0260V LOMBARD ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$783,997.00 APPLICANT'S OPINION: \$10,000.00 TAXABLE YEAR: 2013

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

12) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1203

APPLICANT: SOUL MAN LLC

PARCEL NO.: 0164 020

PARCEL ADDRESS: 0099 OSGOOD PL,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,481,590.00
APPLICANT'S OPINION: \$2,500,000.00

TAXABLE YEAR: 2013

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

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1204

APPLICANT: EISELMAN GERALD & GAIL LIVING TRUST

PARCEL NO.: 3707 004

PARCEL ADDRESS: 0036 - 0040 02ND ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,874,652.00 \$4,000,000.00

TAXABLE YEAR: 2013

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

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1205

APPLICANT: 1540 BUSH ST LLC

PARCEL NO.: 0666 006A
PARCEL ADDRESS: 1530 BUSH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,866,654.00
APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2013

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

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1295

APPLICANT: GUNDERS, STEVEN

PARCEL NO.: 0477 011

PARCEL ADDRESS: 0133 - 0135 CULEBRA TER,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,793,809.00 APPLICANT'S OPINION: \$2,150,000.00

TAXABLE YEAR: 2013

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 www.sfgov.org/ethics.

#### **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 Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求 請電 (415) 554-7719

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