Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing Room 406, City Hall Monday, June 8, 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: 2011-2617

APPLICANT: 2625 - 24TH STREET LLC

PARCEL NO.: 4264 048 PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$460,438.00 APPLICANT'S OPINION: \$320,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-2618

APPLICANT: 2625 - 24TH STREET LLC

PARCEL NO.: 4264 049 PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$436,891.00 APPLICANT'S OPINION: \$320,000.00

TAXABLE YEAR: 2011

APPLICATION: 2011-2619

APPLICANT: 2625 - 24TH STREET LLC

PARCEL NO.: 4264 050 PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$436,891.00 APPLICANT'S OPINION: \$340,000.00 TAXABLE YEAR: 2011

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2011-2621

APPLICANT: 2625 - 24TH STREET LLC

PARCEL NO.: 4264 051 PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$698,505.00 APPLICANT'S OPINION: \$450,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2011-2622

APPLICANT: 2625 - 24TH STREET LLC

PARCEL NO.: 4264 052 PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$583,395.00 APPLICANT'S OPINION: \$420,000.00 TAXABLE YEAR: 2011

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2011-4282

APPLICANT: ASSALI TRUST W F & ASSALI ROBI

PARCEL NO.: 0804 009

PARCEL ADDRESS: 0830 HAYES ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$4,660,976.00 APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2011

APPLICATION: 2012-0530

APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC

PARCEL NO.: 3709 015

PARCEL ADDRESS: 0425 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$55,466,571.00 APPLICANT'S OPINION: \$33,000,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0531

APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC

PARCEL NO.: 3709 016

PARCEL ADDRESS: 0425 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$138,666,434.00 APPLICANT'S OPINION: \$82,000,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0532

APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC

PARCEL NO.: 3709 017

PARCEL ADDRESS: 0425 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$83,199,858.00 APPLICANT'S OPINION: \$50,000,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2967

APPLICANT: O'CONNOR, JOHN

PARCEL NO.: 4264 048 PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$469,646.00 APPLICANT'S OPINION: \$320,000.00

TAXABLE YEAR: 2012

APPLICATION: 2012-2968

APPLICANT: O'CONNOR, JOHN

PARCEL NO.: 4264 049 PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$445,627.00 APPLICANT'S OPINION: \$320,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2969

APPLICANT: O'CONNOR, JOHN

PARCEL NO.: 4264 050

PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$445,627.00 APPLICANT'S OPINION: \$340,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2970

APPLICANT: O'CONNOR, JOHN

PARCEL NO.: 4264 051 PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$712,474.00 APPLICANT'S OPINION: \$450,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2971

APPLICANT: O'CONNOR, JOHN

PARCEL NO.: 4264 052 PARCEL ADDRESS: 2625 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$595,062.00 APPLICANT'S OPINION: \$420,000.00

TAXABLE YEAR: 2012

APPLICATION: 2012-4358

APPLICANT: ASSALI TRUST W F & ASSALI ROBI

PARCEL NO.: 0804 009

PARCEL ADDRESS: 0830 HAYES ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$4,754,192.00 APPLICANT'S OPINION: \$3,750,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4473

APPLICANT: LAPIDOS, JACK

PARCEL NO.: 5523 044

PARCEL ADDRESS: 0055 MANCHESTER ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,390,822.00 APPLICANT'S OPINION: \$1,050,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5350
APPLICANT: SILVERA, LILI
PARCEL NO.: 0074 009C

PARCEL ADDRESS: 0864 - 0874 GREENWICH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,509,646.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2007

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

19) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5351

APPLICANT: SILVERA, LILI
PARCEL NO.: 0074 009C

PARCEL ADDRESS: 0864 - 0874 GREENWICH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,543,196.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2009

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

APPLICATION: 2013-0349
APPLICANT: SILVERA, LILI
PARCEL NO.: 0074 009C

PARCEL ADDRESS: 0864 - 0874 GREENWICH ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,613,788.00 APPLICANT'S OPINION: \$1,200,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0501

APPLICANT: 320 ALEMANY, LLC

PARCEL NO.: 5817 013

PARCEL ADDRESS: 0316 - 0318 ALEMANY BLVD,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,493,247.00 APPLICANT'S OPINION: \$1,650,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0595

APPLICANT: RINALDI / KOCH 2007 REV. TRUST

PARCEL NO.: 4282A001C PARCEL ADDRESS: 00000 V,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$255,246.00 APPLICANT'S OPINION: \$135,000.00 TAXABLE YEAR: 2007

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0737

APPLICANT: 45 LANSING DEVELOPMENT, LLP

PARCEL NO.: 3749 059

PARCEL ADDRESS: 0045 - 0045 LANSING ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$12,952,980.00 APPLICANT'S OPINION: \$6,000,000.00

TAXABLE YEAR: 2013

APPLICATION: 2013-0738

APPLICANT: HOWARD/FIRST PROPERTY, LLC

PARCEL NO.: 3721 013

PARCEL ADDRESS: 0524 HOWARD ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$24,479,955.00 APPLICANT'S OPINION: \$12,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0746

APPLICANT: HWA 555 OWNERS LLC

PARCEL NO.: 0259 026

PARCEL ADDRESS: 0555 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$941,009,633.00 APPLICANT'S OPINION: \$720,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0747

APPLICANT: HWA 555 OWNERS LLC

PARCEL NO.: 0259 027

PARCEL ADDRESS: 0555 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$89,215,847.00 APPLICANT'S OPINION: \$50,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1116

APPLICANT: CCRP-AG 55 GRANT AVENUE LLC

PARCEL NO.: 0313 003

PARCEL ADDRESS: 0051 - 0055 GRANT AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$7,060,000.00 APPLICANT'S OPINION: \$3,500,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

APPLICATION: 2013-1117

APPLICANT: CCRP-AG 55 GRANT AVENUE LLC

PARCEL NO.: 0313 003

PARCEL ADDRESS: 0051 - 0055 GRANT AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$7,201,200.00 APPLICANT'S OPINION: \$3,500,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1271

APPLICANT: MONTGOMERY BUILDING, INC

PARCEL NO.: 0208 026

PARCEL ADDRESS: 0601 MONTGOMERY ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$107,177,580.00 APPLICANT'S OPINION: \$60,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1373

APPLICANT: MARRIOTT INTERNATIONAL

PARCEL NO.: 0297 028

PARCEL ADDRESS: 0500 POST ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$89,008,148.00 APPLICANT'S OPINION: \$83,042,400.00

TAXABLE YEAR: 2013

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

31) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1442

APPLICANT: 250 VAN NESS LLC

PARCEL NO.: 0811 020

PARCEL ADDRESS: 0171 - 0195 GROVE ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,690,029.00 APPLICANT'S OPINION: \$2,800,000.00

TAXABLE YEAR: 2013

APPLICATION: 2013-1446

APPLICANT: 234 VAN NESS LLC

PARCEL NO.: 0811 018

PARCEL ADDRESS: 0234 VAN NESS AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,263,869.00 APPLICANT'S OPINION: \$1,600,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1605

APPLICANT: MF/SIC 180 MONTGOMERY LLC c/o SWIG INVESTMENT CO

PARCEL NO.: 0289 009

PARCEL ADDRESS: 0180 MONTGOMERY ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$138,999,093.00 APPLICANT'S OPINION: \$100,023,649.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1715

APPLICANT: MELIKYAN, GAYANE

PARCEL NO.: 2315 023

PARCEL ADDRESS: 2445 RIVERA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$875,000.00 APPLICANT'S OPINION: \$500,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1846

APPLICANT: GROUP SPY, LLC

PARCEL NO.: 3916 009

PARCEL ADDRESS: 0320 - 0380 15TH ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,150,322.00 APPLICANT'S OPINION: \$800,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property

ROLL TYPE: ROLL CORRECTION

APPLICATION: 2013-1942

APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC

PARCEL NO.: 3709 015

PARCEL ADDRESS: 0425 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$56,575,902.00 APPLICANT'S OPINION: \$50,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1943

APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC

PARCEL NO.: 3709 016

PARCEL ADDRESS: 0425 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$141,439,762.00 APPLICANT'S OPINION: \$125,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1944

APPLICANT: METROPOLITAN TOWER LIFE INS CO. LLC

PARCEL NO.: 3709 017

PARCEL ADDRESS: 0425 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$84,863,855.00 APPLICANT'S OPINION: \$75,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2332

APPLICANT: BARNEYS STEINER, LLC

PARCEL NO.: 0491 020

PARCEL ADDRESS: 3342 - 3344 STEINER ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,523,194.00 APPLICANT'S OPINION: \$503,000.00

TAXABLE YEAR: 2013

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

APPLICATION: 2013-2343

APPLICANT: ZAVALA, RICHARD

PARCEL NO.: 3762 019

PARCEL ADDRESS: 0546 BRYANT ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,026,659.00 APPLICANT'S OPINION: \$1,450,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2598

APPLICANT: LAPIDOS, JACK

PARCEL NO.: 5523 044

PARCEL ADDRESS: 0055 MANCHESTER ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,418,637.00 APPLICANT'S OPINION: \$875,000.00 TAXABLE YEAR: 2013

TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2865

APPLICANT: NIAM 563 LUSK LLC

PARCEL NO.: 3787 022

PARCEL ADDRESS: 0025 LUSK ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$6,293,519.00 APPLICANT'S OPINION: \$3,000,200.00

TAXABLE YEAR: 2013

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

43) Hearing, discussion, and possible action involving:

APPLICATION: 2013-3153

APPLICANT: CCRP-AG 55 GRANT AVENUE LLC

PARCEL NO.: 0313 003

PARCEL ADDRESS: 0051 - 0055 GRANT AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$7,060,000.00 APPLICANT'S OPINION: \$1,250,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

APPLICATION: 2014-0835

APPLICANT: GROUP SPY, LLC

PARCEL NO.: 3916 009

PARCEL ADDRESS: 0320 - 0380 15TH ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,279,501.00 APPLICANT'S OPINION: \$800,000.00 TAXABLE YEAR: 2014

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 soft@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 http://www.sfgov.org/sunshine/

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.