Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing Room 406, City Hall Tuesday, March 22, 2016 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: 2013-5019

APPLICANT: GEORGES, CHRISTOPHER

PARCEL NO.: 1252 033

PARCEL ADDRESS: 0762 - 0764 COLE ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,178,771.00 APPLICANT'S OPINION: \$2,840,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0416

APPLICANT: DIGITAL REALTY TRUST

PARCEL NO.: 2014400717

PARCEL ADDRESS: 4 EMBARCADERO CTR, #3200

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$0.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2014

APPEAL TYPE: Penalty Assessment

ROLL TYPE: REGULAR

STATUS: WITHDRAWN/PHC

APPLICATION: 2014-0417

APPLICANT: K & L GATES LLP

PARCEL NO.: 2014226430

PARCEL ADDRESS: FOUR EMBARCADERO CENTER, #1200

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,348,662.00 APPLICANT'S OPINION: \$1,674,332.00

TAXABLE YEAR: 2014

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0615

APPLICANT: 100 VAN NESS ASSOCIATES

PARCEL NO.: 0814 020

PARCEL ADDRESS: 0100 VAN NESS AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$80,817,886.00 APPLICANT'S OPINION: \$40,000,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0616

APPLICANT: VAN NESS HAYES ASSOCIATES, LLC

PARCEL NO.: 0814 014

PARCEL ADDRESS: 0150 VAN NESS AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$6,981,422.00 APPLICANT'S OPINION: \$3,000,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0617

APPLICANT: VAN NESS HAYES ASSOCIATES, LLC

PARCEL NO.: 0814 015

PARCEL ADDRESS: 0155 HAYES ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$10,472,134.00 APPLICANT'S OPINION: \$3,000,000.00

TAXABLE YEAR: 2014

APPLICATION: 2014-1355

APPLICANT: HINES GLOBAL REIT 550 TERRY FRANCOIS

PARCEL NO.: 8721 011

PARCEL ADDRESS: 0550 TERRY A. FRANCOIS BL,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$199,813,051.00 APPLICANT'S OPINION: \$120,000,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2424
APPLICANT: DIM SUM LP
PARCEL NO.: 2014990151

PARCEL ADDRESS:

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,001,654.00 APPLICANT'S OPINION: \$1,500,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2540

APPLICANT: BFM ASSETS LLC

PARCEL NO.: 3760 129

PARCEL ADDRESS: 925 HARRISON ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,280,000.00 APPLICANT'S OPINION: \$400,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2547

APPLICANT: STANFORD 8 OWNER, LLC

PARCEL NO.: 0255 001

PARCEL ADDRESS: 0901 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$65,000,000.00 APPLICANT'S OPINION: \$40,600,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

APPLICATION: 2014-2655

APPLICANT: ALHAMBRA ASSOCIATES

PARCEL NO.: 0242 013

PARCEL ADDRESS: 0770 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$25,000.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2656

APPLICANT: FRONTENAC APARTMENTS

PARCEL NO.: 0319 018 PARCEL ADDRESS: 500 HYDE ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$30,000.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2657

APPLICANT: MARGARET APARTMENTS LP

PARCEL NO.: 1734 037

PARCEL ADDRESS: 1200 17TH AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$40,000.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0010

APPLICANT: CLASSIC BAY PROPERTIES, INC.

PARCEL NO.: 0548 022 PARCEL ADDRESS: 2330 POLK ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,650,000.00 APPLICANT'S OPINION: \$2,370,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

APPLICATION: 2015-0011

APPLICANT: CLASSIC BAY PROPERTIES, INC.

PARCEL NO.: 3582 085

PARCEL ADDRESS: 429 CASTRO ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$6,530,000.00 APPLICANT'S OPINION: \$3,400,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0038

APPLICANT: MARGARET APARTMENTS LP

PARCEL NO.: 1734 037

PARCEL ADDRESS: 1200 17TH AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$40,000.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2014

APPEAL TYPE: Real Property

ROLL TYPE: 2ND SUPPLEMENTAL

18) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0052

APPLICANT: FRONTENAC APARTMENTS

PARCEL NO.: 0319 018 PARCEL ADDRESS: 500 HYDE ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$30,000.00 APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2013

APPEAL TYPE: Real Property

ROLL TYPE: 2ND SUPPLEMENTAL

19) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0057

APPLICANT: KILROY REALTY FINANCIAL

PARCEL NO.: 3751 157

PARCEL ADDRESS: 0360 - 0370 03RD ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$127,911,646.00 APPLICANT'S OPINION: \$38,369,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

APPLICATION: 2015-0235

APPLICANT: 1177 CAL JONES LLC

PARCEL NO.: 0253A257

PARCEL ADDRESS: 1177 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,300,000.00 APPLICANT'S OPINION: \$375,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0236

APPLICANT: 1177 CAL JONES LLC

PARCEL NO.: 0253A257

PARCEL ADDRESS: 1177 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,331,992.00 APPLICANT'S OPINION: \$375,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0237

APPLICANT: 1177 CAL JONES LLC

PARCEL NO.: 0253A260

PARCEL ADDRESS: 1177 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$735,000.00 APPLICANT'S OPINION: \$325,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0238

APPLICANT: 1177 CAL JONES LLC

PARCEL NO.: 0253A260

PARCEL ADDRESS: 1177 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$753,087.00 APPLICANT'S OPINION: \$325,000.00

TAXABLE YEAR: 2015

APPLICATION: 2015-0273

APPLICANT: HANSON AGGREGATES MID PACIFIC INC.

PARCEL NO.: 2015701466
PARCEL ADDRESS: L-12507/PIER 92,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,385,581.00 APPLICANT'S OPINION: \$440,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0274

APPLICANT: HANSON AGGREGATES MID PACIFIC INC.

PARCEL NO.: 2015701386
PARCEL ADDRESS: SWL 352/L-12839,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,168,238.00 APPLICANT'S OPINION: \$550,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0569

APPLICANT: SUNHILL ENTERPRISES

PARCEL NO.: 1078 001

PARCEL ADDRESS: 2201 - 2211 POST ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,330,023.00 APPLICANT'S OPINION: \$3,198,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0570

APPLICANT: SUNHILL ENTERPRISES

PARCEL NO.: 1078 025 PARCEL ADDRESS: 2215 POST ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$852,803.00 APPLICANT'S OPINION: \$512,000.00

TAXABLE YEAR: 2015

APPLICATION: 2015-0571

APPLICANT: SUNHILL ENTERPRISES

PARCEL NO.: 1078 031

PARCEL ADDRESS: 1515 SCOTT ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,172,603.00 APPLICANT'S OPINION: \$703,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0599

APPLICANT: WHOLESALE JEWELERS DIRECT LLC

PARCEL NO.: 2015701575

PARCEL ADDRESS: ELLIS/OFARRELL GARAGE,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,834,966.00 APPLICANT'S OPINION: \$1,006,504.00

TAXABLE YEAR: 2015

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0615

APPLICANT: UTTING, EWEN

PARCEL NO.: 6612 026

PARCEL ADDRESS: 2127 CASTRO ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,050,000.00 APPLICANT'S OPINION: \$800,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0635

APPLICANT: LAYERS LLC

PARCEL NO.: 2015204046

PARCEL ADDRESS: 0511 HAYES ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$908,694.00 APPLICANT'S OPINION: \$454,347.00

TAXABLE YEAR: 2015

APPLICATION: 2015-0636

APPLICANT: LAYERS LLC
PARCEL NO.: 2015207341

PARCEL ADDRESS: 3318 FILLMORE ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$129,290.00 APPLICANT'S OPINION: \$64,645.00 TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0637

APPLICANT: LAYERS LLC
PARCEL NO.: 2015207856

PARCEL ADDRESS: 0822 IRVING ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$580,674.00 APPLICANT'S OPINION: \$290,339.00

TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0638

APPLICANT: LAYERS LLC
PARCEL NO.: 2015207225

PARCEL ADDRESS: 4042 24TH ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$546,865.00 APPLICANT'S OPINION: \$273,433.00 TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0674

APPLICANT: BAYSHORE WAREHOUSE ASSOC LLC

PARCEL NO.: 5596 015

PARCEL ADDRESS: 0400 BAY SHORE BLVD, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,352,102.00 APPLICANT'S OPINION: \$850,000.00

TAXABLE YEAR: 2015

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

APPLICATION: 2015-0678

APPLICANT: TRIEU, KEVIN

PARCEL NO.: 4786 070

PARCEL ADDRESS: 1166 SHAFTER AVE, #B TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$665,176.00 APPLICANT'S OPINION: \$475,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0720

APPLICANT: SAFEWAY INC.

PARCEL NO.: 1691 019

PARCEL ADDRESS: 0850 LA PLAYA, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$24,263,314.00 APPLICANT'S OPINION: \$12,406,329.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0743

APPLICANT: EM-50 UAV DARKO, LLC

PARCEL NO.: 5431B076

PARCEL ADDRESS: 5900 3RD ST, #C-2001 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$6,609,228.00 APPLICANT'S OPINION: \$2,000,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0780

APPLICANT: 566 SVN, LLC

PARCEL NO.: 3570 097

PARCEL ADDRESS: 0566 S SOUTH VAN NESS AVE,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,027,703.00 APPLICANT'S OPINION: \$700,000.00

TAXABLE YEAR: 2015

APPLICATION: 2015-0924

APPLICANT: ALHAMBRA ASSOCIATES

PARCEL NO.: 0242 013

PARCEL ADDRESS: 0770 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$7,871,961.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

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 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

^{*} Public comment will be taken on every item on the agenda.