

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Friday, May 16, 2014

9:30 AM (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:	2009-3296
APPLICANT:	VNO PATSON VAN NESS HOLDINGS, LLC
PARCEL NO.:	0814 020
PARCEL ADDRESS:	0100 VAN NESS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$42,806,794.00
APPLICANT'S OPINION:	\$13,212,296.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-3297
APPLICANT:	VNO PATSON VAN NESS HOLDINGS
PARCEL NO.:	0811 022
PARCEL ADDRESS:	0150 HAYES ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,482,376.00
APPLICANT'S OPINION:	\$1,944,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Both Real & Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 4) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-3298
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0814 014
 PARCEL ADDRESS: 0150 VAN NESS AVE,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$26,811,742.00
 APPLICANT'S OPINION: \$8,142,000.00
 TAXABLE YEAR: 2009
 APPEAL TYPE: Both Real & Personal Property
 ROLL TYPE: REGULAR
 STATUS: POSTPONED
- 5) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-3299
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0814 015
 PARCEL ADDRESS: 0155 HAYES ST,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$6,409,146.00
 APPLICANT'S OPINION: \$1,922,000.00
 TAXABLE YEAR: 2009
 APPEAL TYPE: Both Real & Personal Property
 ROLL TYPE: REGULAR
 STATUS: POSTPONED
- 6) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6170
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0814 014
 PARCEL ADDRESS: 0150 VAN NESS AVE,
 TOPIC: Base Year/Change in Ownership-Incorrect Value
 CURRENT ASSESSMENT: \$7,280,000.00
 APPLICANT'S OPINION: \$2,184,000.00
 TAXABLE YEAR: 2007
 APPEAL TYPE: Real Property
 ROLL TYPE: SUPPLEMENTAL
 STATUS: POSTPONED
- 7) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6171
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0814 014
 PARCEL ADDRESS: 0150 VAN NESS AVE,
 TOPIC: Base Year/Change in Ownership-Incorrect Value
 CURRENT ASSESSMENT: \$7,280,000.00
 APPLICANT'S OPINION: \$2,184,000.00
 TAXABLE YEAR: 2008
 APPEAL TYPE: Real Property
 ROLL TYPE: SUPPLEMENTAL
 STATUS: POSTPONED

- 8) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6172
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0814 014
 PARCEL ADDRESS: 0150 VAN NESS AVE,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$7,425,600.00
 APPLICANT'S OPINION: \$2,228,000.00
 TAXABLE YEAR: 2009
 APPEAL TYPE: Real Property
 ROLL TYPE: ROLL CORRECTION
 STATUS: POSTPONED
- 9) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6173
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0811 022
 PARCEL ADDRESS: 0150 HAYES ST,
 TOPIC: Base Year/Change in Ownership-Incorrect Value
 CURRENT ASSESSMENT: \$17,500,000.00
 APPLICANT'S OPINION: \$5,250,000.00
 TAXABLE YEAR: 2007
 APPEAL TYPE: Real Property
 ROLL TYPE: SUPPLEMENTAL
 STATUS: POSTPONED
- 10) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6174
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0811 022
 PARCEL ADDRESS: 0150 HAYES ST,
 TOPIC: Base Year/Change in Ownership-Incorrect Value
 CURRENT ASSESSMENT: \$17,500,000.00
 APPLICANT'S OPINION: \$5,250,000.00
 TAXABLE YEAR: 2008
 APPEAL TYPE: Real Property
 ROLL TYPE: SUPPLEMENTAL
 STATUS: POSTPONED
- 11) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6175
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0814 015
 PARCEL ADDRESS: 0155 HAYES ST,
 TOPIC: Base Year/Change in Ownership-Incorrect Value
 CURRENT ASSESSMENT: \$10,720,000.00
 APPLICANT'S OPINION: \$3,216,000.00
 TAXABLE YEAR: 2007
 APPEAL TYPE: Real Property
 ROLL TYPE: SUPPLEMENTAL
 STATUS: POSTPONED

- 12) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6176
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0814 015
 PARCEL ADDRESS: 0155 HAYES ST,
 TOPIC: Base Year/Change in Ownership-Incorrect Value
 CURRENT ASSESSMENT: \$10,720,000.00
 APPLICANT'S OPINION: \$3,216,000.00
 TAXABLE YEAR: 2008
 APPEAL TYPE: Real Property
 ROLL TYPE: SUPPLEMENTAL
 STATUS: POSTPONED
- 13) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6177
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0814 020
 PARCEL ADDRESS: 0100 VAN NESS AVE,
 TOPIC: Base Year/Change in Ownership-Incorrect Value
 CURRENT ASSESSMENT: \$83,000,000.00
 APPLICANT'S OPINION: \$24,900,000.00
 TAXABLE YEAR: 2007
 APPEAL TYPE: Real Property
 ROLL TYPE: SUPPLEMENTAL
 STATUS: POSTPONED
- 14) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6178
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0814 020
 PARCEL ADDRESS: 0100 VAN NESS AVE,
 TOPIC: Base Year/Change in Ownership-Incorrect Value
 CURRENT ASSESSMENT: \$83,000,000.00
 APPLICANT'S OPINION: \$24,900,000.00
 TAXABLE YEAR: 2008
 APPEAL TYPE: Real Property
 ROLL TYPE: SUPPLEMENTAL
 STATUS: POSTPONED
- 15) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-6539
 APPLICANT: VNO PATSON VAN NESS HOLDINGS
 PARCEL NO.: 0811 022
 PARCEL ADDRESS: 0150 HAYES ST,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$17,850,000.00
 APPLICANT'S OPINION: \$5,355,000.00
 TAXABLE YEAR: 2009
 APPEAL TYPE: Real Property
 ROLL TYPE: ESCAPE
 STATUS: POSTPONED

- 16) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6540 |
| APPLICANT: | VNO PATSON VAN NESS HOLDINGS |
| PARCEL NO.: | 0814 015 |
| PARCEL ADDRESS: | 0155 HAYES ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$10,934,400.00 |
| APPLICANT'S OPINION: | \$3,280,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 17) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2009-6541 |
| APPLICANT: | VNO PATSON VAN NESS HOLDINGS |
| PARCEL NO.: | 0814 020 |
| PARCEL ADDRESS: | 0100 VAN NESS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$84,660,000.00 |
| APPLICANT'S OPINION: | \$25,398,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | POSTPONED |
- 18) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2010-2569 |
| APPLICANT: | CAPSTAR SAN FRANCISCO COMPANY |
| PARCEL NO.: | 0020 001 |
| PARCEL ADDRESS: | 0211 BEACH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$110,580,243.00 |
| APPLICANT'S OPINION: | \$33,171,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 19) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-2687 |
| APPLICANT: | UNITED DOMINION REALTY, LP |
| PARCEL NO.: | 8707 003 |
| PARCEL ADDRESS: | 0355 BERRY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$117,932,107.00 |
| APPLICANT'S OPINION: | \$85,028,935.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

- 20) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-3978 |
| APPLICANT: | CAPSTAR SAN FRANCISCO COMPANY |
| PARCEL NO.: | 0020 001 |
| PARCEL ADDRESS: | 0211 BEACH ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$111,200,183.00 |
| APPLICANT'S OPINION: | \$33,350,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Both Real & Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 21) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-5270 |
| APPLICANT: | VNO PATSON VAN NESS HOLDINGS, LLC |
| PARCEL NO.: | 0814 014 |
| PARCEL ADDRESS: | 0150 VAN NESS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$7,463,781.00 |
| APPLICANT'S OPINION: | \$3,300,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 22) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-5271 |
| APPLICANT: | VNO PATSON VAN NESS HOLDINGS, LLC |
| PARCEL NO.: | 0811 022 |
| PARCEL ADDRESS: | 0150 HAYES ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$17,941,786.00 |
| APPLICANT'S OPINION: | \$8,000,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 23) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-5272 |
| APPLICANT: | VNO PATSON VAN NESS HOLDINGS, LLC |
| PARCEL NO.: | 0814 015 |
| PARCEL ADDRESS: | 0155 HAYES ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$10,990,624.00 |
| APPLICANT'S OPINION: | \$4,900,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

- 24) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-2518 |
| APPLICANT: | MF/SIC 180 MONTGOMERY LLC c/o SWIG INVESTMENT CO |
| PARCEL NO.: | 0289 009 |
| PARCEL ADDRESS: | 0180 MONTGOMERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$136,274,086.00 |
| APPLICANT'S OPINION: | \$50,023,649.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 25) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3135 |
| APPLICANT: | MARRIOTT INTERNATIONAL |
| PARCEL NO.: | 0297 028 |
| PARCEL ADDRESS: | 0500 POST ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$87,262,891.00 |
| APPLICANT'S OPINION: | \$70,453,600.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 26) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3142 |
| APPLICANT: | UNITED DOMINION REALTY, LP |
| PARCEL NO.: | 8707 003 |
| PARCEL ADDRESS: | 0355 BERRY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$120,287,056.00 |
| APPLICANT'S OPINION: | \$99,025,821.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 27) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3152 |
| APPLICANT: | CIVIC CENTER ASSOCIATES, LLC |
| PARCEL NO.: | 0814 020 |
| PARCEL ADDRESS: | 0100 VAN NESS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$86,797,239.00 |
| APPLICANT'S OPINION: | \$43,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

- 28) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3154 |
| APPLICANT: | CIVIC CENTER ASSOCIATES, LLC |
| PARCEL NO.: | 0814 015 |
| PARCEL ADDRESS: | 0155 HAYES ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$11,210,436.00 |
| APPLICANT'S OPINION: | \$5,500,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 29) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3156 |
| APPLICANT: | CIVIC CENTER ASSOCIATES, LLC |
| PARCEL NO.: | 0814 014 |
| PARCEL ADDRESS: | 0150 VAN NESS AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$7,613,055.00 |
| APPLICANT'S OPINION: | \$3,500,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 30) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3312 |
| APPLICANT: | SALVATORE FERRAGAMO INT'L INC. |
| PARCEL NO.: | 0314 001 |
| PARCEL ADDRESS: | 0233 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$120,643,094.00 |
| APPLICANT'S OPINION: | \$90,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 31) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3770 |
| APPLICANT: | CHINA BASIN BALLPARK COMPANY LLC |
| PARCEL NO.: | 2012701296 |
| PARCEL ADDRESS: | GIANTS BALLPARK AT CHINA BASIN, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$196,819,200.00 |
| APPLICANT'S OPINION: | \$140,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |

32) Hearing, discussion, and possible action involving:

APPLICATION:	2012-4010
APPLICANT:	CAPSTAR SAN FRANCISCO COMPANY
PARCEL NO.:	0020 001
PARCEL ADDRESS:	0211 BEACH ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$112,638,378.00
APPLICANT'S OPINION:	\$37,883,020.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

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 <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 – The hearing room is wheelchair accessible.

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