

**Agenda\* / Notice of Assessment Appeals Board**

**Assessment Appeals Board 1 Hearing**

**Room 406, City Hall**

**Thursday, November 14, 2013**

**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:	2010-2688
APPLICANT:	LAIDLAW INC
PARCEL NO.:	3820 002
PARCEL ADDRESS:	0450 IRWIN ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,478,327.00
APPLICANT'S OPINION:	\$8,904,100.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2010-4483
APPLICANT:	WESTCORE MONTGOMERY, LLC
PARCEL NO.:	0292 001A
PARCEL ADDRESS:	0025 MONTGOMERY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$19,028,794.00
APPLICANT'S OPINION:	\$9,500,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:
- |                      |                          |
|----------------------|--------------------------|
| APPLICATION:         | 2010-4485                |
| APPLICANT:           | WESTCORE MONTGOMERY, LLC |
| PARCEL NO.:          | 0292 002                 |
| PARCEL ADDRESS:      | 0001 MONTGOMERY ST,      |
| TOPIC:               | Decline in Value         |
| CURRENT ASSESSMENT:  | \$24,472,861.00          |
| APPLICANT'S OPINION: | \$11,500,000.00          |
| TAXABLE YEAR:        | 2010                     |
| APPEAL TYPE:         | Real Property            |
| ROLL TYPE:           | REGULAR                  |
- 5) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2010-4683        |
| APPLICANT:           | ROUSSEL LLC      |
| PARCEL NO.:          | 0822 019         |
| PARCEL ADDRESS:      | 0874 FELL ST,    |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,323,636.00   |
| APPLICANT'S OPINION: | \$396,270.00     |
| TAXABLE YEAR:        | 2010             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
- 6) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2010-5065              |
| APPLICANT:           | ONE TIMBERLAKE, INC.   |
| PARCEL NO.:          | 3721 014               |
| PARCEL ADDRESS:      | 0530 - 0532 HOWARD ST, |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$4,600,309.00         |
| APPLICANT'S OPINION: | \$3,750,000.00         |
| TAXABLE YEAR:        | 2010                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
- 7) Hearing, discussion, and possible action involving:
- |                      |                            |
|----------------------|----------------------------|
| APPLICATION:         | 2010-5067                  |
| APPLICANT:           | RIDGEGATE APARTMENTS, INC. |
| PARCEL NO.:          | 3729 081                   |
| PARCEL ADDRESS:      | 0209 09TH ST,              |
| TOPIC:               | Decline in Value           |
| CURRENT ASSESSMENT:  | \$2,330,162.00             |
| APPLICANT'S OPINION: | \$1,910,000.00             |
| TAXABLE YEAR:        | 2010                       |
| APPEAL TYPE:         | Real Property              |
| ROLL TYPE:           | REGULAR                    |

8) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5068  
APPLICANT: CARLAND, INC.  
PARCEL NO.: 3727 004  
PARCEL ADDRESS: 0150 - 0154 07TH ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,679,011.00  
APPLICANT'S OPINION: \$940,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5070  
APPLICANT: ONE TIMBERLAKE, INC.  
PARCEL NO.: 0296 013  
PARCEL ADDRESS: 0575 SUTTER ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,523,466.00  
APPLICANT'S OPINION: \$4,790,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5071  
APPLICANT: CAPISTRANO GARDEN INVEST INC  
PARCEL NO.: 0195 001  
PARCEL ADDRESS: 0735 MONTGOMERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,405,372.00  
APPLICANT'S OPINION: \$5,130,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2010-5072  
APPLICANT: TOWER INTERNATIONAL INC/DBM INVESTMENT INC  
PARCEL NO.: 0164 013  
PARCEL ADDRESS: 0930 MONTGOMERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,357,600.00  
APPLICANT'S OPINION: \$1,985,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:  
APPLICATION: 2010-5074  
APPLICANT: TOWER INTERNATIONAL INC/DBM INVESTMENT INC  
PARCEL NO.: 0164 012  
PARCEL ADDRESS: 0930 MONTGOMERY ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,563,606.00  
APPLICANT'S OPINION: \$1,985,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:  
APPLICATION: 2010-5076  
APPLICANT: RIDGEGATE APARTMENTS, INC.  
PARCEL NO.: 0226 010  
PARCEL ADDRESS: 0716 - 7200 SACRAMENTO ST,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,192,422.00  
APPLICANT'S OPINION: \$2,810,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:  
APPLICATION: 2010-5077  
APPLICANT: RIDGEGATE APARTMENTS, INC.  
PARCEL NO.: 0074 025  
PARCEL ADDRESS: 0897 - 0899 COLUMBUS AVE,  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,164,560.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:  
APPLICATION: 2010-5090  
APPLICANT: DCG INVESTMENT PROPERTIES, LLC  
PARCEL NO.: 0316 002  
PARCEL ADDRESS: 0301 MASON ST,  
TOPIC: Classification of Property is Incorrect  
CURRENT ASSESSMENT: \$11,274,235.00  
APPLICANT'S OPINION: \$10,766,425.00  
TAXABLE YEAR: 2010  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

16) Hearing, discussion, and possible action involving:

APPLICATION:	2010-5570
APPLICANT:	MEHAN REVOCABLE FAMILY TRUST
PARCEL NO.:	0500 016
PARCEL ADDRESS:	1280 LOMBARD ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$4,576,000.00
APPLICANT'S OPINION:	\$1,376,000.00
TAXABLE YEAR:	2008
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

**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](mailto: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](http://www.sfgov.org/ethics).

**Disability Access** – The hearing room is wheelchair accessible.

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