

THIS MEETING IS CANCELLED

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing

Room 406, City Hall

Tuesday, December 2, 2014

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:	2010-2414
APPLICANT:	GALLAGHER, PATRICK
PARCEL NO.:	8702 622
PARCEL ADDRESS:	0290 KING ST, #O-10
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,010,386.00
APPLICANT'S OPINION:	\$1,558,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4505
APPLICANT:	FRESH & EASY NEIGHBORHOOD MARKET
PARCEL NO.:	1401 002
PARCEL ADDRESS:	3132 CLEMENT ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$17,919,968.00
APPLICANT'S OPINION:	\$9,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4510 |
| APPLICANT: | KIRKLAND & ELLIS LLP |
| PARCEL NO.: | 2011205146 |
| PARCEL ADDRESS: | 0555 CALIFORNIA ST, #2700 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$22,184,028.00 |
| APPLICANT'S OPINION: | \$11,100,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
- 5) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-5873 |
| APPLICANT: | KIRKLAND & ELLIS LLP |
| PARCEL NO.: | 2012900152 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$600,516.00 |
| APPLICANT'S OPINION: | \$1.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 6) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-5874 |
| APPLICANT: | KIRKLAND & ELLIS LLP |
| PARCEL NO.: | 2012900151 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$593,903.00 |
| APPLICANT'S OPINION: | \$1.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 7) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-5875 |
| APPLICANT: | KIRKLAND & ELLIS LLP |
| PARCEL NO.: | 2012900150 |
| PARCEL ADDRESS: | |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$609,402.00 |
| APPLICANT'S OPINION: | \$2.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

- 8) Hearing, discussion, and possible action involving:
- APPLICATION: 2011-5945
 APPLICANT: FRESH & EASY NEIGHBORHOOD MARKET
 PARCEL NO.: 1401 002
 PARCEL ADDRESS: 3132 CLEMENT ST,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$18,755,443.00
 APPLICANT'S OPINION: \$9,400,000.00
 TAXABLE YEAR: 2010
 APPEAL TYPE: Real Property
 ROLL TYPE: ESCAPE
- 9) Hearing, discussion, and possible action involving:
- APPLICATION: 2011-5946
 APPLICANT: FRESH & EASY NEIGHBORHOOD MARKET
 PARCEL NO.: 1401 002
 PARCEL ADDRESS: 3132 CLEMENT ST,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$18,896,671.00
 APPLICANT'S OPINION: \$9,500,000.00
 TAXABLE YEAR: 2011
 APPEAL TYPE: Real Property
 ROLL TYPE: ESCAPE
- 10) Hearing, discussion, and possible action involving:
- APPLICATION: 2012-3366
 APPLICANT: FRESH & EASY NEIGHBORHOOD MARKET
 PARCEL NO.: 1401 002
 PARCEL ADDRESS: 3132 CLEMENT ST,
 TOPIC: Decline in Value
 CURRENT ASSESSMENT: \$19,274,604.00
 APPLICANT'S OPINION: \$9,700,000.00
 TAXABLE YEAR: 2012
 APPEAL TYPE: Real Property
 ROLL TYPE: REGULAR
- 11) Hearing, discussion, and possible action involving:
- APPLICATION: 2012-3490
 APPLICANT: KIRKLAND & ELLIS LLP
 PARCEL NO.: 2012203570
 PARCEL ADDRESS: 0555 CALIFORNIA ST, #2700
 TOPIC: Personal Property / Fixtures
 CURRENT ASSESSMENT: \$22,533,419.00
 APPLICANT'S OPINION: \$11,200,000.00
 TAXABLE YEAR: 2012
 APPEAL TYPE: Personal Property
 ROLL TYPE: REGULAR

- 12) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3833 |
| APPLICANT: | GALLAGHER, PATRICK |
| PARCEL NO.: | 8702 622 |
| PARCEL ADDRESS: | 0290 KING ST, #O-10 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,066,032.00 |
| APPLICANT'S OPINION: | \$1,030,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 13) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2013-1313 |
| APPLICANT: | FRESH & EASY NEIGHBORHOOD MARKET |
| PARCEL NO.: | 1401 002 |
| PARCEL ADDRESS: | 3132 CLEMENT ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$24,045,109.00 |
| APPLICANT'S OPINION: | \$12,031,500.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 14) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2013-1318 |
| APPLICANT: | GALLAGHER & ASSOCIATES LLC |
| PARCEL NO.: | 8702 622 |
| PARCEL ADDRESS: | 0290 KING ST, #O-10 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,107,351.00 |
| APPLICANT'S OPINION: | \$1,050,600.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 15) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2013-1381 |
| APPLICANT: | KIRKLAND & ELLIS LLP |
| PARCEL NO.: | 2013213755 |
| PARCEL ADDRESS: | |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$21,574,467.00 |
| APPLICANT'S OPINION: | \$10,590,000.00 |
| TAXABLE YEAR: | 2013 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

- 16) Hearing, discussion, and possible action involving:
- APPLICATION: 2013-2819
 APPLICANT: BAYVIEW HUNTERS POINT CENTER
 PARCEL NO.: 2013218238
 PARCEL ADDRESS:
 TOPIC:
 CURRENT ASSESSMENT: \$398,575.00
 APPLICANT'S OPINION: \$0.00
 TAXABLE YEAR: 2013
 APPEAL TYPE: Personal Property
 ROLL TYPE: REGULAR
 STATUS: POSTPONED
- 17) Hearing, discussion, and possible action involving:
- APPLICATION: 2013-2853
 APPLICANT: BAYVIEW HUNTERS POINT CENTER
 PARCEL NO.: 2013900986
 PARCEL ADDRESS: 00002415 000003RD ST, #0230
 TOPIC:
 CURRENT ASSESSMENT: \$433,613.00
 APPLICANT'S OPINION: \$0.00
 TAXABLE YEAR: 2013
 APPEAL TYPE: Personal Property
 ROLL TYPE: REGULAR
 STATUS: POSTPONED
- 18) Hearing, discussion, and possible action involving:
- APPLICATION: 2013-2854
 APPLICANT: BAYVIEW HUNTERS POINT CENTER
 PARCEL NO.: 2013900987
 PARCEL ADDRESS: 2415 3RD ST, #0230
 TOPIC:
 CURRENT ASSESSMENT: \$467,634.00
 APPLICANT'S OPINION: \$0.00
 TAXABLE YEAR: 2013
 APPEAL TYPE: Personal Property
 ROLL TYPE: REGULAR
 STATUS: POSTPONED
- 19) Hearing, discussion, and possible action involving:
- APPLICATION: 2013-2855
 APPLICANT: BAYVIEW HUNTERS POINT CENTER
 PARCEL NO.: 2013900988
 PARCEL ADDRESS: 2415 3RD ST, #0230
 TOPIC: Classification of Property is Incorrect
 CURRENT ASSESSMENT: \$488,410.00
 APPLICANT'S OPINION: \$0.00
 TAXABLE YEAR: 2013
 APPEAL TYPE: Personal 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 sof@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.