

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing

Room 406, City Hall

Wednesday, February 26, 2014

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:	2008-2010
APPLICANT:	THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO
PARCEL NO.:	2008901127
PARCEL ADDRESS:	1170 MARKET ST,
TOPIC:	Classification of Property is Incorrect
CURRENT ASSESSMENT:	\$6,435,803.00
APPLICANT'S OPINION:	\$2,575,853.00
TAXABLE YEAR:	2007
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

3) Hearing, discussion, and possible action involving:

APPLICATION:	2008-2011
APPLICANT:	THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO
PARCEL NO.:	2008901129
PARCEL ADDRESS:	1170 MARKET ST,
TOPIC:	Classification of Property is Incorrect
CURRENT ASSESSMENT:	\$4,398,128.00
APPLICANT'S OPINION:	\$1,216,761.00
TAXABLE YEAR:	2005
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE

- 4) Hearing, discussion, and possible action involving:
- APPLICATION: 2008-2012
 APPLICANT: THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO
 PARCEL NO.: 2008901128
 PARCEL ADDRESS: 1170 MARKET ST,
 TOPIC: Classification of Property is Incorrect
 CURRENT ASSESSMENT: \$5,356,981.00
 APPLICANT'S OPINION: \$1,559,049.00
 TAXABLE YEAR: 2006
 APPEAL TYPE: Personal Property
 ROLL TYPE: ESCAPE
- 5) Hearing, discussion, and possible action involving:
- APPLICATION: 2009-4975
 APPLICANT: THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO
 PARCEL NO.: 2009205665
 PARCEL ADDRESS: 1170 MARKET ST,
 TOPIC: Personal Property / Fixtures
 CURRENT ASSESSMENT: \$7,242,016.00
 APPLICANT'S OPINION: \$2,075,606.00
 TAXABLE YEAR: 2009
 APPEAL TYPE: Personal Property
 ROLL TYPE: REGULAR
- 6) Hearing, discussion, and possible action involving:
- APPLICATION: 2010-3577
 APPLICANT: THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO
 PARCEL NO.: 2010204968
 PARCEL ADDRESS: 1170 MARKET ST,
 TOPIC: Classification of Property is Incorrect
 CURRENT ASSESSMENT: \$12,229,109.00
 APPLICANT'S OPINION: \$3,500,000.00
 TAXABLE YEAR: 2010
 APPEAL TYPE: Personal Property
 ROLL TYPE: REGULAR
- 7) Hearing, discussion, and possible action involving:
- APPLICATION: 2011-4182
 APPLICANT: THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO
 PARCEL NO.: 2011205559
 PARCEL ADDRESS: 1170 MARKET ST,
 TOPIC: Personal Property / Fixtures
 CURRENT ASSESSMENT: \$15,052,310.00
 APPLICANT'S OPINION: \$3,932,391.00
 TAXABLE YEAR: 2011
 APPEAL TYPE: Personal Property
 ROLL TYPE: REGULAR

- 8) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4727 |
| APPLICANT: | THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO |
| PARCEL NO.: | 2011900434 |
| PARCEL ADDRESS: | 1170 MARKET ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$6,570,405.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 9) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4729 |
| APPLICANT: | THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO |
| PARCEL NO.: | 2011900433 |
| PARCEL ADDRESS: | 1170 MARKET ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$9,196,970.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 10) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4730 |
| APPLICANT: | THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO |
| PARCEL NO.: | 2011900432 |
| PARCEL ADDRESS: | 1170 MARKET ST, |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$13,865,936.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
- 11) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2011-4738 |
| APPLICANT: | THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO |
| PARCEL NO.: | 2011900434 |
| PARCEL ADDRESS: | 1170 MARKET ST, |
| TOPIC: | Penalty Assessment |
| CURRENT ASSESSMENT: | \$6,570,405.00 |
| APPLICANT'S OPINION: | \$6,570,405.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Penalty Assessment |
| ROLL TYPE: | ESCAPE |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3251
APPLICANT: THE ART INSTITUTE OF CALIFORNIA SAN FRANCISCO
PARCEL NO.: 2012203834
PARCEL ADDRESS: 1170 MARKET ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$15,072,684.00
APPLICANT'S OPINION: \$4,033,934.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal 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 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.