# THIS MEETING IS CANCELLED

## Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing Room 406, City Hall Thursday, February 26, 2015 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: 2012-3532

APPLICANT: STUBHUB INC PARCEL NO.: 2012204380

PARCEL ADDRESS: 0199 FREMONT ST, #3RD FLR TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,475,323.00 APPLICANT'S OPINION: \$5,700,000.00

TAXABLE YEAR: 2012

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

3) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1390

APPLICANT: STUBHUB INC. PARCEL NO.: 2013214495

PARCEL ADDRESS:

TOPIC:

CURRENT ASSESSMENT: \$12,672,144.00 APPLICANT'S OPINION: \$6,350,000.00

TAXABLE YEAR: 2013

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

APPLICATION: 2013-2877

APPLICANT: KNTV TELEVISION INC

PARCEL NO.: 2013215907

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$102,101.00 APPLICANT'S OPINION: \$66,717.00 TAXABLE YEAR: 2013

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STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2878

APPLICANT: KNTV TELEVISION INC

PARCEL NO.: 2013214783

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$7,174.00 APPLICANT'S OPINION: \$828.00 TAXABLE YEAR: 2013

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2879

APPLICANT: KNTV TELEVISION INC

PARCEL NO.: 2013214782

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$31,083.00 APPLICANT'S OPINION: \$9,918.00 TAXABLE YEAR: 2013

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STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2880

APPLICANT: KNTV TELEVISION INC

PARCEL NO.: 2013214772

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$9,523.00 APPLICANT'S OPINION: \$1,453.00 TAXABLE YEAR: 2013

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STATUS: WITHDRAWN

APPLICATION: 2013-2881

APPLICANT: KNTV TELEVISION INC

PARCEL NO.: 2013214264

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$3,298,032.00 APPLICANT'S OPINION: \$835,867.00

TAXABLE YEAR: 2013

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STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0267

APPLICANT: ALLILAND, LLC

PARCEL NO.: 1578 014A

PARCEL ADDRESS: 3426 - 3428 BALBOA ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,381,559.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0314

APPLICANT: KENNEDY, PATRICK

PARCEL NO.: 3509 043

PARCEL ADDRESS: 104 - 112 09TH ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,722,433.00 APPLICANT'S OPINION: \$2,418,929.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0334 APPLICANT: LAM, HUY PARCEL NO.: 1755 012

PARCEL ADDRESS: 0530 - 0534 IRVING ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,636,029.00 APPLICANT'S OPINION: \$1,250,000.00

TAXABLE YEAR: 2014

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

APPLICATION: 2014-0347

APPLICANT: CHEONG, JUDY

PARCEL NO.: 1437 039

PARCEL ADDRESS: 0441 - 0445 CLEMENT ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,693,735.00 APPLICANT'S OPINION: \$2,950,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0348

APPLICANT: CHEONG, JUDY

PARCEL NO.: 1449 020

PARCEL ADDRESS: 5322 - 5328 GEARY BLVD,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,780,585.00 APPLICANT'S OPINION: \$2,325,480.00

TAXABLE YEAR: 2014

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

14) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0543

APPLICANT: HIGHMARK CAPITAL MANAGEMENT INC.

PARCEL NO.: 2014223536

PARCEL ADDRESS: 350 CALIFORNIA ST, #1200 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$817,307.00 APPLICANT'S OPINION: \$276,196.00

TAXABLE YEAR: 2014

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0714

APPLICANT: MENDEZ, ROBERT

PARCEL NO.: 5279 037

PARCEL ADDRESS: 1655 JERROLD AVE, TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,274,201.00

TAXABLE YEAR: 2014

APPLICANT'S OPINION:

APPEAL TYPE: Both Real & Personal Prty

\$805,000.00

ROLL TYPE: REGULAR

APPLICATION: 2014-1054 APPLICANT: STUBHUB INC.

PARCEL NO.: 2014224180

PARCEL ADDRESS: 199 FREMONT ST, #3RD FLR TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$14,699,795.00 APPLICANT'S OPINION: \$7,300,000.00

TAXABLE YEAR: 2014

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 <a href="mailto:soft@sfgov.org">soft@sfgov.org</a>.

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 <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>

## **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 <a href="https://www.sfgov.org/ethics">www.sfgov.org/ethics</a>.

#### **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

<sup>\*</sup> Public comment will be taken on every item on the agenda.