Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing Room 406, City Hall Tuesday, July 23, 2013 <u>9:30 AM</u>

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:	2009-1218
APPLICANT:	BARCLAYS GLOBAL INVESTORS
PARCEL NO.:	2009203052
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$9,279,116.00
APPLICANT'S OPINION:	\$4,500,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION:	2009-1220
APPLICANT:	BARCLAYS GLOBAL INVESTORS
PARCEL NO.:	2009207466
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$20,093,992.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION:	2010-5046
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST,
PARCEL NO.:	2010209753
PARCEL ADDRESS:	0405 HOWARD ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$19,328,087.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2010-5047
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST,
PARCEL NO.:	2010207639
PARCEL ADDRESS:	0045 FREMONT ST, 3300
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$10,772,166.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4483
APPLICANT: PARCEL NO.:	BLACKROCK INSTITUTIONAL TRUST, 2011203508
PARCEL ADDRESS:	0050 CALIFORNIA ST, 0200
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$5,186,175.00
APPLICANT'S OPINION:	\$3,150,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2011-4485
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST,
PARCEL NO.:	2011210253
PARCEL ADDRESS:	0405 HOWARD ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$18,112,677.00
APPLICANT'S OPINION:	\$9,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

Hearing, discussion, and possible action involving: 8)

APPLICATION:	2011-4486
APPLICANT:	BLACKROCK INSTITUTIONAL TRUST,
PARCEL NO.:	2011208380
PARCEL ADDRESS:	0045 FREMONT ST, 3300
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$10,376,556.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0144
APPLICANT:	ZHAO, YOUNG
PARCEL NO.:	2381 006
PARCEL ADDRESS:	2435 44TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$687,488.00
APPLICANT'S OPINION:	\$590,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0177
APPLICANT:	CEG 19TH, LLP
PARCEL NO.:	1414 004
PARCEL ADDRESS:	0229 19TH AVE,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$3,000,783.00
APPLICANT'S OPINION:	\$2,625,783.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0178
APPLICANT:	NGUYEN, TODD
PARCEL NO.:	5529 042
PARCEL ADDRESS:	0139 PERALTA AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$902,766.00
APPLICANT'S OPINION:	\$594,600.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0238
APPLICANT:	RESTORATION HARDWARE, INC
PARCEL NO.:	3916 018
PARCEL ADDRESS:	0188 HENRY ADAMS ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$4,500,000.00
APPLICANT'S OPINION:	\$1,145,577.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0255
APPLICANT:	IANTORNO, SERGIO
PARCEL NO.:	3590 087
PARCEL ADDRESS:	2235 MISSION ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$900,000.00
APPLICANT'S OPINION:	\$680,000.00
TAXABLE YEAR:	2009
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION:	2012-5092
APPLICANT:	CEG 19TH, LLP
PARCEL NO.:	1414 004
PARCEL ADDRESS:	0229 19TH AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,000,783.00
APPLICANT'S OPINION:	\$2,181,845.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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.