

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

### **Assessment Appeals Board 2 Hearing**

**Room 406, City Hall**

**Tuesday, September 16, 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:	2012-3474
APPLICANT:	JMDH REAL ESTATE OF SF, LLC
PARCEL NO.:	4343 001B
PARCEL ADDRESS:	2121 EVANS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,088,042.00
APPLICANT'S OPINION:	\$2,379,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3477
APPLICANT:	JMDH REAL ESTATE OF SF, LLC
PARCEL NO.:	4343 002
PARCEL ADDRESS:	2045 EVANS AVE,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,596,544.00
APPLICANT'S OPINION:	\$3,705,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

- 4) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2012-3478                   |
| APPLICANT:           | JMDH REAL ESTATE OF SF, LLC |
| PARCEL NO.:          | 4343 016                    |
| PARCEL ADDRESS:      | 2045 EVANS AVE,             |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$467,861.00                |
| APPLICANT'S OPINION: | \$137,000.00                |
| TAXABLE YEAR:        | 2012                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
| STATUS:              | POSTPONED                   |
- 5) 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                    |
- 6) Hearing, discussion, and possible action involving:
- |                      |                           |
|----------------------|---------------------------|
| APPLICATION:         | 2013-1269                 |
| APPLICANT:           | COMSTOCK INVESTMENTS, LLC |
| PARCEL NO.:          | 3517 016                  |
| PARCEL ADDRESS:      | 0245 11TH ST,             |
| TOPIC:               | Decline in Value          |
| CURRENT ASSESSMENT:  | \$6,490,310.00            |
| APPLICANT'S OPINION: | \$4,397,788.00            |
| TAXABLE YEAR:        | 2013                      |
| APPEAL TYPE:         | Real Property             |
| ROLL TYPE:           | REGULAR                   |
- 7) Hearing, discussion, and possible action involving:
- |                      |                              |
|----------------------|------------------------------|
| APPLICATION:         | 2013-1310                    |
| APPLICANT:           | GOLDEN GATE DISPOSAL COMPANY |
| PARCEL NO.:          | 2013210205                   |
| PARCEL ADDRESS:      |                              |
| TOPIC:               | Personal Property / Fixtures |
| CURRENT ASSESSMENT:  | \$1,823,851.00               |
| APPLICANT'S OPINION: | \$1,236,427.00               |
| TAXABLE YEAR:        | 2013                         |
| APPEAL TYPE:         | Personal Property            |
| ROLL TYPE:           | REGULAR                      |
| STATUS:              | WITHDRAWN                    |

- 8) Hearing, discussion, and possible action involving:
- |                      |                  |
|----------------------|------------------|
| APPLICATION:         | 2013-1314        |
| APPLICANT:           | MIHAL, RADO      |
| PARCEL NO.:          | 1739 026         |
| PARCEL ADDRESS:      | 1098 IRVING ST,  |
| TOPIC:               | Decline in Value |
| CURRENT ASSESSMENT:  | \$1,919,991.00   |
| APPLICANT'S OPINION: | \$1,575,000.00   |
| TAXABLE YEAR:        | 2013             |
| APPEAL TYPE:         | Real Property    |
| ROLL TYPE:           | REGULAR          |
| STATUS:              | WITHDRAWN        |
- 9) Hearing, discussion, and possible action involving:
- |                      |                         |
|----------------------|-------------------------|
| APPLICATION:         | 2013-1323               |
| APPLICANT:           | HSU, ARTHUR             |
| PARCEL NO.:          | 1435 043                |
| PARCEL ADDRESS:      | 0203 - 0211 CLEMENT ST, |
| TOPIC:               | Decline in Value        |
| CURRENT ASSESSMENT:  | \$1,676,269.00          |
| APPLICANT'S OPINION: | \$1,089,573.00          |
| TAXABLE YEAR:        | 2013                    |
| APPEAL TYPE:         | Real Property           |
| ROLL TYPE:           | REGULAR                 |
- 10) Hearing, discussion, and possible action involving:
- |                      |                       |
|----------------------|-----------------------|
| APPLICATION:         | 2013-1324             |
| APPLICANT:           | BIGELOW HOLDINGS, LLC |
| PARCEL NO.:          | 5237 033              |
| PARCEL ADDRESS:      | 1275 EVANS AVE,       |
| TOPIC:               | Decline in Value      |
| CURRENT ASSESSMENT:  | \$2,703,991.00        |
| APPLICANT'S OPINION: | \$1,757,594.00        |
| TAXABLE YEAR:        | 2013                  |
| APPEAL TYPE:         | Real Property         |
| ROLL TYPE:           | REGULAR               |
- 11) Hearing, discussion, and possible action involving:
- |                      |                   |
|----------------------|-------------------|
| APPLICATION:         | 2013-1326         |
| APPLICANT:           | SOMAR PROPERTIES  |
| PARCEL NO.:          | 5230 011          |
| PARCEL ADDRESS:      | 2142 JERROLD AVE, |
| TOPIC:               | Decline in Value  |
| CURRENT ASSESSMENT:  | \$3,450,971.00    |
| APPLICANT'S OPINION: | \$2,243,130.00    |
| TAXABLE YEAR:        | 2013              |
| APPEAL TYPE:         | Real Property     |
| ROLL TYPE:           | REGULAR           |

- 12) 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         |
- 13) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2013-1394                   |
| APPLICANT:           | JMDH REAL ESTATE OF SF, LLC |
| PARCEL NO.:          | 4343 001B                   |
| PARCEL ADDRESS:      | 2121 EVANS AVE,             |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$8,249,802.00              |
| APPLICANT'S OPINION: | \$2,475,000.00              |
| TAXABLE YEAR:        | 2013                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
- 14) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2013-1395                   |
| APPLICANT:           | JMDH REAL ESTATE OF SF, LLC |
| PARCEL NO.:          | 4343 016                    |
| PARCEL ADDRESS:      | 2045 EVANS AVE,             |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$477,217.00                |
| APPLICANT'S OPINION: | \$143,000.00                |
| TAXABLE YEAR:        | 2013                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
| STATUS:              | POSTPONED                   |
- 15) Hearing, discussion, and possible action involving:
- |                      |                             |
|----------------------|-----------------------------|
| APPLICATION:         | 2013-1396                   |
| APPLICANT:           | JMDH REAL ESTATE OF SF, LLC |
| PARCEL NO.:          | 4343 002                    |
| PARCEL ADDRESS:      | 2045 EVANS AVE,             |
| TOPIC:               | Decline in Value            |
| CURRENT ASSESSMENT:  | \$12,848,474.00             |
| APPLICANT'S OPINION: | \$3,854,000.00              |
| TAXABLE YEAR:        | 2013                        |
| APPEAL TYPE:         | Real Property               |
| ROLL TYPE:           | REGULAR                     |
| STATUS:              | POSTPONED                   |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1475  
APPLICANT: ALLIANCE HEALTHCARE SERVICES  
PARCEL NO.: 2013215802  
PARCEL ADDRESS:  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$600,487.00  
APPLICANT'S OPINION: \$351,792.00  
TAXABLE YEAR: 2013  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

**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 [soft@sfgov.org](mailto:soft@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**

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.