

Phone (415) 554-6778
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ASSESSMENT APPEALS BOARD

City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

Agenda* / Notice of Assessment Appeals Board Assessment Appeals Board 1 Hearing

REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 258 359 700#

Tuesday, January 11, 2022
09:30 AM (ALL DAY)

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) Findings to allow teleconferenced meetings under California Government code section 54953(e).
- 2) Announcements
- 3) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 4) Hearing, discussion, and possible action involving:

APPLICATION:	2019-1130
APPLICANT:	TWITTER INC
PARCEL NO:	2017204845
PARCEL ADDRESS:	1355 MARKET ST, #900
TOPIC:	Classification of Property is Incorrect
CURRENT ASSESSMENT:	\$72,846,688.00
APPLICANT'S OPINION:	\$27,408,722.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Personal Property
ROLL TYPE:	ROLL CORRECTION
STATUS:	POST/ASR

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1131
APPLICANT: TWITTER INC
PARCEL NO: 2016205431
PARCEL ADDRESS: 1355 MARKET ST, #900
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$73,446,731.00
APPLICANT'S OPINION: \$29,166,291.00
TAXABLE YEAR: 2016
APPEAL TYPE: Personal Property
ROLL TYPE: ROLL CORRECTION
STATUS: POST/ASR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1132
APPLICANT: TWITTER INC
PARCEL NO: 2015206291
PARCEL ADDRESS: 1355 MARKET ST, #900
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$74,826,289.00
APPLICANT'S OPINION: \$24,401,169.00
TAXABLE YEAR: 2015
APPEAL TYPE: Personal Property
ROLL TYPE: ROLL CORRECTION
STATUS: POST/ASR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1133
APPLICANT: TWITTER INC
PARCEL NO: 2014226298
PARCEL ADDRESS: 1355 MARKET ST, #900
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$53,133,896.00
APPLICANT'S OPINION: \$18,471,729.00
TAXABLE YEAR: 2014
APPEAL TYPE: Personal Property
ROLL TYPE: ROLL CORRECTION
STATUS: POST/ASR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1164
APPLICANT: KR 100 HOOPER LLC
PARCEL NO: 3808 015
PARCEL ADDRESS: 100 HOOPER ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$282,368,300.00
APPLICANT'S OPINION: \$200,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1165
APPLICANT: KR 100 HOOPER LLC
PARCEL NO: 3808 015
PARCEL ADDRESS: 100 HOOPER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$351,402,002.00
APPLICANT'S OPINION: \$325,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: ROLL CORRECTION
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1291
APPLICANT: AVB OPERA WAREHOUSE LP
PARCEL NO: 4105 009
PARCEL ADDRESS: 800 INDIANA ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$198,850,000.00
APPLICANT'S OPINION: \$180,000,000.00
TAXABLE YEAR: 2017
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0167
APPLICANT: PIER 39 LIMITED PARTNERSHIP
PARCEL NO: 2020700544
PARCEL ADDRESS: Pier 39
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$78,313,371.00
APPLICANT'S OPINION: \$50,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0203
APPLICANT: GREEN FRONT
PARCEL NO: 0136 001
PARCEL ADDRESS: 55 GREEN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$30,171,600.00
APPLICANT'S OPINION: \$17,400,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0204
APPLICANT: PACIFIC STABLES PROPERTY OWNER LLC
PARCEL NO: 0164 010
PARCEL ADDRESS: 450-460 PACIFIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$31,768,200.00
APPLICANT'S OPINION: \$19,060,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0224
APPLICANT: TWITTER INC.
PARCEL NO: 2020202964
PARCEL ADDRESS: 1355 MARKET ST, #900
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$106,316,479.00
APPLICANT'S OPINION: \$29,044,938.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/ASR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0401
APPLICANT: SEVEN MSF REALTY LLC
PARCEL NO: 0294 016
PARCEL ADDRESS: 375 SUTTER ST
TOPIC:
CURRENT ASSESSMENT: \$17,373,881.00
APPLICANT'S OPINION: \$4,343,470.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its 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 (San Francisco Administrative Code, Chapter 67) or to report a violation of the ordinance, contact by mail 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 415.554.5163, or by e-mail at sof@sfgov.org.

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <http://www.sfgov.org/sunshine/>

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Ethics 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 25 Van Ness Avenue, Suite 220, San Francisco, CA 94102; telephone (415) 252-3100; fax (415) 252-3112; Web Site www.sfgov.org/ethics.

Under Campaign and Governmental Conduct Code, Section 1.127, no person or entity with a financial interest in a land use matter pending before the Board of Appeals, Board of Supervisors, Building Inspection Commission, Commission on Community Investment and Infrastructure, Historic Preservation Commission, Planning Commission, Port Commission, or the Treasure Island Development Authority Board of Directors, may make a campaign contribution to a member of the Board of Supervisors, the Mayor, the City Attorney, or a candidate for any of those offices, from the date the land use matter commenced until 12 months after the board or commission has made a final decision, or any appeal to another City agency from that decision has been resolved. For more information about this restriction, visit sfethics.org.

Disability Access

To request sign language interpreters, readers, large print agendas or other accommodations, please contact (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Cell Phones, Pagers and Similar Sound-Producing Electronic Devices

The ringing of and use of cell phones, pagers and similar sound-producing electronic devices are prohibited at this meeting. Please be advised that the Chair may order the removal from the meeting room of any person(s) responsible for the ringing or use of a cell phone, pager, or other similar sound-producing electronic devices. (Chapter 67A of the San Francisco Administrative Code)

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Wilson Ng or Arthur Khoo 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 Wilson Ng or Arthur Khoo at (415) 554-5184.

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 sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719

More Information: [English](#) | [中文](#) | [Español](#) | [Filipino](#)

* Public comment will be taken on every item on the agenda.