

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 Admin Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 511 988 98#**

**Thursday, June 30, 2022
09:30 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) Announcements
- 2) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0560
APPLICANT:	587 EDDY STREET LLC
PARCEL NO:	0336 014a
PARCEL ADDRESS:	581-585 EDDY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$22,622,951.00
APPLICANT'S OPINION:	\$11,311,476.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1075
APPLICANT: 301 BATTERY LLC
PARCEL NO: 0229 003
PARCEL ADDRESS: 325 BATTERY ST
TOPIC:
CURRENT ASSESSMENT: \$70,261,415.00
APPLICANT'S OPINION: \$34,775,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1077
APPLICANT: SHAMI FAMILY 1993 TRUST
PARCEL NO: 4038 009
PARCEL ADDRESS: 1200 19TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,255,729.00
APPLICANT'S OPINION: \$1,623,021.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1429
APPLICANT: JARA, MIGUEL
PARCEL NO: 6517 021
PARCEL ADDRESS: 2889 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,725,012.00
APPLICANT'S OPINION: \$74,956.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1624
APPLICANT: H & S ENERGY LLC
PARCEL NO: 5235 011
PARCEL ADDRESS: 3800 3RD ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,931,429.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1625
APPLICANT: H & S ENERGY LLC
PARCEL NO: 5235 011
PARCEL ADDRESS: 3800 3RD ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,931,429.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7065
APPLICANT: SOMA INVESTMENTS LLC
PARCEL NO: 3756 005
PARCEL ADDRESS: 393-395 9TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,355,538.00
APPLICANT'S OPINION: \$1,700,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7227
APPLICANT: FREIGHTLANCER, INC.
PARCEL NO: 2020400669
PARCEL ADDRESS: 180 MONTGOMERY ST, #650
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,335,000.00
APPLICANT'S OPINION: \$2.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7484
APPLICANT: TURK BD LLC
PARCEL NO: 0340 012
PARCEL ADDRESS: 116-118 TAYLOR ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,157,610.00
APPLICANT'S OPINION: \$2,700,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-7488
APPLICANT: CALIFORNIA BD LLC
PARCEL NO: 0653 023
PARCEL ADDRESS: 2385 CALIFORNIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,450,532.00
APPLICANT'S OPINION: \$9,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0011
APPLICANT: 64 PKN OWNER LLC
PARCEL NO: 4110 012
PARCEL ADDRESS: SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$39,004,800.00
APPLICANT'S OPINION: \$19,700,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0061
APPLICANT: SPELLMAN MICHAEL & KEITH M/SPELLMAN MARTIN
PARCEL NO: 0927 021
PARCEL ADDRESS: 3318-3320 BRODERICK ST
TOPIC:
CURRENT ASSESSMENT: \$1,553,048.00
APPLICANT'S OPINION: \$206,134.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0062
APPLICANT: PELLMAN MICHAEL/SPELLMAN MICHAEL & KEITH M
PARCEL NO: 0503 007
PARCEL ADDRESS: 1520 GREENWICH ST
TOPIC:
CURRENT ASSESSMENT: \$3,657,565.00
APPLICANT'S OPINION: \$614,081.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0064
APPLICANT: PELLMAN MICHAEL/SPELLMAN MICHAEL & KEITH M
PARCEL NO: 0503 007
PARCEL ADDRESS: 1520 GREENWICH ST
TOPIC:
CURRENT ASSESSMENT: \$3,663,704.00
APPLICANT'S OPINION: \$626,901.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0066
APPLICANT: SPELLMAN MICHAEL & KEITH M/SPELLMAN MARTIN
PARCEL NO: 0927 021
PARCEL ADDRESS: 3318-3320 BRODERICK ST
TOPIC:
CURRENT ASSESSMENT: \$1,551,029.00
APPLICANT'S OPINION: \$202,093.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0270
APPLICANT: SHENG, LEE
PARCEL NO: 2701A005
PARCEL ADDRESS: 79 SEWARD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,600,000.00
APPLICANT'S OPINION: \$2,300,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0320
APPLICANT: ODO NOVAN, JOHN
PARCEL NO: 3066 039
PARCEL ADDRESS: 461 MELROSE AVE
TOPIC: Other
CURRENT ASSESSMENT: \$1,030,567.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0328
APPLICANT: WONG, ANITA
PARCEL NO: 1760 009
PARCEL ADDRESS: 1335-1337 5TH AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$149,000.00
APPLICANT'S OPINION: \$48,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0332
APPLICANT: ELFISHAWY, SANI
PARCEL NO: 20210039029
PARCEL ADDRESS: A022
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$101,171.00
APPLICANT'S OPINION: \$55,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0604
APPLICANT: PDP SAN FRANCISCO MOB LLC
PARCEL NO: 0694 029
PARCEL ADDRESS: 1100 VAN NESS AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$177,369,260.00
APPLICANT'S OPINION: \$92,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0605
APPLICANT: PDP SAN FRANCISCO MOB LLC
PARCEL NO: 0694 029
PARCEL ADDRESS: 1100 VAN NESS AVE
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$177,368,576.00
APPLICANT'S OPINION: \$92,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1009
APPLICANT: BLUE WATERS TRUST
PARCEL NO: 8702 559
PARCEL ADDRESS: 260 KING ST, #483
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$645,000.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1517
APPLICANT: AGUILAR, FERNANDO
PARCEL NO: 5612 007
PARCEL ADDRESS: 20 ELSIE ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$308,000.00
APPLICANT'S OPINION: \$186,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1889
APPLICANT: HIRSCH, JAMES
PARCEL NO: 0310 005
PARCEL ADDRESS: 10-12 GEARY ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$1,366,894.00
APPLICANT'S OPINION: \$221,460.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1915
APPLICANT: LUONG, TUAN
PARCEL NO: 2636 046
PARCEL ADDRESS: 303 CRESTMONT DR
TOPIC:
CURRENT ASSESSMENT: \$950,000.00
APPLICANT'S OPINION: \$600,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1917
APPLICANT: WANG, CINDY
PARCEL NO: 2636 047
PARCEL ADDRESS: 301 CRESTMONT DR
TOPIC:
CURRENT ASSESSMENT: \$1,400,000.00
APPLICANT'S OPINION: \$900,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1957
APPLICANT: PATTY THEODORIDES REVOC TRUST
PARCEL NO: 1147 001
PARCEL ADDRESS: 2701-2703 TURK BLVD
TOPIC: Other
CURRENT ASSESSMENT: \$1,674,426.00
APPLICANT'S OPINION: \$904,021.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-2052
APPLICANT: KYM, IRIS
PARCEL NO: 0723c076
PARCEL ADDRESS: 1325 LAGUNA #4
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$295,000.00
APPLICANT'S OPINION: \$21,262.00
TAXABLE YEAR: 2008
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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 sotf@sfgov.org.

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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/>

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.