

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



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

## THIS MEETING IS CANCELLED

**Agenda\* / Notice of Assessment Appeals Board**  
**Assessment Appeals Board 1 Hearing**  
**Room 406, City Hall**  
**Wednesday, August 28, 2019**  
**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:	2018-0007
APPLICANT:	CARICO LIVING TRUST
PARCEL NO:	0592 003
PARCEL ADDRESS:	2221 GOUGH ST
TOPIC:	Change in Ownership-Bifurcated
CURRENT ASSESSMENT:	\$2,918,610.00
APPLICANT'S OPINION:	\$2,185,164.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0008
APPLICANT:	CARICO LIVING TRUST
PARCEL NO:	0592 003A
PARCEL ADDRESS:	2215 GOUGH ST
TOPIC:	Change in Ownership-Bifurcated
CURRENT ASSESSMENT:	\$1,848,280.00
APPLICANT'S OPINION:	\$988,099.00
TAXABLE YEAR:	2016
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0139  
APPLICANT: HEFFERNAN INSURANCE BROKERS  
PARCEL NO: 2018980167  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,207,703.00  
APPLICANT'S OPINION: \$3,155,776.00  
TAXABLE YEAR: 2014  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0140  
APPLICANT: HEFFERNAN INSURANCE BROKERS  
PARCEL NO: 2018980168  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,291,773.00  
APPLICANT'S OPINION: \$3,218,828.00  
TAXABLE YEAR: 2015  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0141  
APPLICANT: HEFFERNAN INSURANCE BROKERS  
PARCEL NO: 2018980169  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,357,203.00  
APPLICANT'S OPINION: \$3,267,900.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0142  
APPLICANT: HEFFERNAN INSURANCE BROKERS  
PARCEL NO: 2018980170  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,444,387.00  
APPLICANT'S OPINION: \$3,333,288.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0143  
APPLICANT: HEFFERNAN INSURANCE BROKERS  
PARCEL NO: 2018702431  
PARCEL ADDRESS: 180 Howard Street, Suite 200  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,721,400.00  
APPLICANT'S OPINION: \$2,791,050.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0397  
APPLICANT: JMDH REAL ESTATE OF SF, LLC  
PARCEL NO: 4343 002  
PARCEL ADDRESS: 2045 EVANS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,905,403.00  
APPLICANT'S OPINION: \$8,953,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0398  
APPLICANT: JMDH REAL ESTATE OF SF, LLC  
PARCEL NO: 4343 016  
PARCEL ADDRESS: 2045 EVANS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$516,469.00  
APPLICANT'S OPINION: \$259,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0425  
APPLICANT: JMDH REAL ESTATE OF SF, LLC  
PARCEL NO: 4343 001B  
PARCEL ADDRESS: 2121 EVANS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,928,438.00  
APPLICANT'S OPINION: \$4,464,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0524  
APPLICANT: G & M OIL  
PARCEL NO: 5235 011  
PARCEL ADDRESS: 3800 3RD ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,284,800.00  
APPLICANT'S OPINION: \$1,599,360.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0648  
APPLICANT: CARICO LIVING TRUST  
PARCEL NO: 0627 013  
PARCEL ADDRESS: 2240 BUCHANAN ST  
TOPIC: Change in Ownership-Bifurcated  
CURRENT ASSESSMENT: \$2,182,900.00  
APPLICANT'S OPINION: \$1,677,117.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0651  
APPLICANT: CARICO LIVING TRUST  
PARCEL NO: 0962 010  
PARCEL ADDRESS: 2725 BROADWAY  
TOPIC: Change in Ownership-Bifurcated  
CURRENT ASSESSMENT: \$4,068,475.00  
APPLICANT'S OPINION: \$2,539,992.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0955  
APPLICANT: 25 CAPRA LP  
PARCEL NO: 0463A033  
PARCEL ADDRESS: 0025 CAPRA  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$8,075,000.00  
APPLICANT'S OPINION: \$7,000,000.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: POST/441

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### **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](mailto:sotf@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/>

### **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 25 Van Ness Avenue, Suite 220, San Francisco, CA 94102; telephone (415) 252-3100; fax (415) 252-3112; 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. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.

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.

### **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 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 Peggy Nevin 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

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