

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

**Agenda\* / Notice of Assessment Appeals Board  
Assessment Appeals Pre-Hearing Conference Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 192 624 571#**

**Friday, October 15, 2021  
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:	2019-1155
APPLICANT:	MACYS CA INC.
PARCEL NO:	0314 005
PARCEL ADDRESS:	188 O'FARRELL ST
TOPIC:	Change in Ownership-Bifurcated
CURRENT ASSESSMENT:	\$16,543,153.00
APPLICANT'S OPINION:	\$13,766,582.00
TAXABLE YEAR:	1999
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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

APPLICATION:	2020-0061
APPLICANT:	EQX JACKSON SQ HOLDCO LLC
PARCEL NO:	0206 014
PARCEL ADDRESS:	425 WASHINGTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,194,900.00
APPLICANT'S OPINION:	\$7,150,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0062  
APPLICANT: EQX JACKSON SQ HOLDCO LLC  
PARCEL NO: 0206 013  
PARCEL ADDRESS: 439 WASHINGTON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$25,301,100.00  
APPLICANT'S OPINION: \$8,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0063  
APPLICANT: SPEAR STREET CORRIDOR LLC  
PARCEL NO: 3717 021  
PARCEL ADDRESS: 150 SPEAR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$195,883,878.00  
APPLICANT'S OPINION: \$160,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0222  
APPLICANT: TEAM WORK RESTAURANT, LLC  
PARCEL NO: 2020207286  
PARCEL ADDRESS: 4 EMBARCADERO CTR, LOBBY LV  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$11,509,051.00  
APPLICANT'S OPINION: \$799,621.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0246  
APPLICANT: FISHER HILL PROPERTIES, INC  
PARCEL NO: 2020402161  
PARCEL ADDRESS: 582 MARKET ST #1405  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$51,693.00  
APPLICANT'S OPINION: \$2,128.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0270  
APPLICANT: 1310 MISSION STREET, LLC  
PARCEL NO: 3508 019  
PARCEL ADDRESS: 1310 MISSION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,366,000.00  
APPLICANT'S OPINION: \$2,060,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WD-PHC

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0293  
APPLICANT: DUONG, CUONG VAN  
PARCEL NO: 1895 068  
PARCEL ADDRESS: 4220-4222 MORAGA ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,125,000.00  
APPLICANT'S OPINION: \$1,538,479.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0294  
APPLICANT: DUONG, CUONG VAN  
PARCEL NO: 1895 068  
PARCEL ADDRESS: 4220-4222 MORAGA ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,125,000.00  
APPLICANT'S OPINION: \$1,538,479.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0330  
APPLICANT: ARCHSTONE SHOWPLACE SQUARE LLC  
PARCEL NO: 3911 013  
PARCEL ADDRESS: 55-65 DIVISION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,915,385.00  
APPLICANT'S OPINION: \$8,190,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0340  
APPLICANT: CUSTOM ORTHOPEDICS APPLIANCES CORPORATION  
PARCEL NO: 1217 025  
PARCEL ADDRESS: 3380-3400 DIVISADERO ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,154,613.00  
APPLICANT'S OPINION: \$1,500,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0417  
APPLICANT: JPPF 660 MARKET LP  
PARCEL NO: 0311 005  
PARCEL ADDRESS: 660 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$41,208,000.00  
APPLICANT'S OPINION: \$30,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0558  
APPLICANT: 386 GEARY STREET REAL ESTATE LLC  
PARCEL NO: 0307 007  
PARCEL ADDRESS: 386 GEARY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$73,236,000.00  
APPLICANT'S OPINION: \$36,618,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0559  
APPLICANT: RAJPUTANA LODINGS LP  
PARCEL NO: 0326 018  
PARCEL ADDRESS: 235-243 OFARRELL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,090,551.00  
APPLICANT'S OPINION: \$8,645,051.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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17) 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

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0561  
APPLICANT: 2322 LOMBARD STREET LLC  
PARCEL NO: 0489 010  
PARCEL ADDRESS: 2320 LOMBARD ST  
TOPIC: Construction in Progress  
CURRENT ASSESSMENT: \$6,337,929.00  
APPLICANT'S OPINION: \$3,168,965.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0562  
APPLICANT: 2026 LOMBARD STREET LLC  
PARCEL NO: 0492 025  
PARCEL ADDRESS: 2026 LOMBARD ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,044,027.00  
APPLICANT'S OPINION: \$2,522,014.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0563  
APPLICANT: SHREE JALARAM HOTEL L.P  
PARCEL NO: 0496 007  
PARCEL ADDRESS: 1650 LOMBARD ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,372,500.00  
APPLICANT'S OPINION: \$4,186,250.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0565  
APPLICANT: 3201 STEINER ST LLC  
PARCEL NO: 0510 016  
PARCEL ADDRESS: 3200 STEINER ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,228,092.00  
APPLICANT'S OPINION: \$1,114,046.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0566  
APPLICANT: S & S HOSPITALITY INC  
PARCEL NO: 0547 009  
PARCEL ADDRESS: 2420-2424 VAN NESS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,308,746.00  
APPLICANT'S OPINION: \$1,154,616.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0567  
APPLICANT: MEEHAN, MARK  
PARCEL NO: 0549 010A  
PARCEL ADDRESS: 1444 VALLEJO ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,182,419.00  
APPLICANT'S OPINION: \$2,591,210.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0568  
APPLICANT: 2930 EL CAMINO LLC  
PARCEL NO: 0739 002  
PARCEL ADDRESS: 700 EDDY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$14,774,055.00  
APPLICANT'S OPINION: \$7,451,720.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0569  
APPLICANT: 600 FILLMORE STREET LLC  
PARCEL NO: 0821 018  
PARCEL ADDRESS: 600-610 FILLMORE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,517,321.00  
APPLICANT'S OPINION: \$2,758,661.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0570  
APPLICANT: MALTI INVESTMENTS LLC  
PARCEL NO: 0838 004  
PARCEL ADDRESS: 131-135 GOUGH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,901,500.00  
APPLICANT'S OPINION: \$1,950,750.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0576  
APPLICANT: 509 MINNA STREET LLC  
PARCEL NO: 3726 006  
PARCEL ADDRESS: 138-144 6TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,200,252.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0577  
APPLICANT: S & S HOSPITALITY INC  
PARCEL NO: 3730 027  
PARCEL ADDRESS: 1188-1190 FOLSOM ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,018,445.00  
APPLICANT'S OPINION: \$1,561,284.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0578  
APPLICANT: D & K PATEL 2011 REVOC TR  
PARCEL NO: 3755 079  
PARCEL ADDRESS: 10 HALLAM ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,514,504.00  
APPLICANT'S OPINION: \$2,257,252.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0580  
APPLICANT: JAMNA INVESTMENTS LLC  
PARCEL NO: 7098 012  
PARCEL ADDRESS: 5630-5638 MISSION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,519,423.00  
APPLICANT'S OPINION: \$6,277,023.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0582  
APPLICANT: 386 GEARY STREET REAL ESTATE LLC  
PARCEL NO: 0307 007  
PARCEL ADDRESS: 386 GEARY ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$71,800,000.00  
APPLICANT'S OPINION: \$36,618,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0586  
APPLICANT: SHREE JALARAM HOTEL L.P  
PARCEL NO: 0496 007  
PARCEL ADDRESS: 1650 LOMBARD ST  
TOPIC:  
CURRENT ASSESSMENT: \$8,372,500.00  
APPLICANT'S OPINION: \$4,186,250.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR



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33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0587  
APPLICANT: 2930 EL CAMINO LLC  
PARCEL NO: 0739 002  
PARCEL ADDRESS: 700 EDDY ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$13,800,000.00  
APPLICANT'S OPINION: \$7,322,335.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0588  
APPLICANT: MALTI INVESTMENTS LLC  
PARCEL NO: 0838 004  
PARCEL ADDRESS: 131-135 GOUGH ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$3,825,000.00  
APPLICANT'S OPINION: \$1,950,750.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0589  
APPLICANT: 509 MINNA STREET LLC  
PARCEL NO: 3726 006  
PARCEL ADDRESS: 138-144 6TH ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$6,151,235.00  
APPLICANT'S OPINION: \$4,100,822.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0590  
APPLICANT: D & K PATEL 2011 REVOC TR  
PARCEL NO: 3755 079  
PARCEL ADDRESS: 10 HALLAM ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$4,401,441.00  
APPLICANT'S OPINION: \$2,307,252.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

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37) Hearing, discussion, and possible action involving:

APPLICATION:	2020-0602
APPLICANT:	DOWNTOWN PROPERTIES VI LLC
PARCEL NO:	0309 019
PARCEL ADDRESS:	140 MAIDEN LN
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,648,753.00
APPLICANT'S OPINION:	\$7,000,000.00
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 [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/>

### **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](http://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](http://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)

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**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.