

Phone (415) 554-6778
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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: ID: 324 790 690#**

**Thursday, November 17, 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:	2021-1733
APPLICANT:	10-950 GOUGH OWNER LLC
PARCEL NO:	0744 022
PARCEL ADDRESS:	971 EDDY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$60,121,890.00
APPLICANT'S OPINION:	\$30,060,944.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1734
APPLICANT: 10-950 GOUGH OWNER LLC
PARCEL NO: 0744 023
PARCEL ADDRESS: 950 GOUGH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,344,773.00
APPLICANT'S OPINION: \$2,172,386.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1738
APPLICANT: WALGREEN CO.
PARCEL NO: 2385 004
PARCEL ADDRESS: 2419 40TH AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$306,826.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1739
APPLICANT: WALGREEN CO.
PARCEL NO: 2385 003
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$306,826.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1740
APPLICANT: WALGREEN CO.
PARCEL NO: 2385 002
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$306,826.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1741
APPLICANT: CONTRA COSTA DEVELOPMENT INC.
PARCEL NO: 2025 003b
PARCEL ADDRESS: 1754 NORIEGA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,337,136.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1742
APPLICANT: WALGREEN CO.
PARCEL NO: 1493 001
PARCEL ADDRESS: 25 POINT LOBOS AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,522,954.00
APPLICANT'S OPINION: \$4,328,154.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1743
APPLICANT: SURVIVORS TRUST
PARCEL NO: 1440 040
PARCEL ADDRESS: 745 CLEMENT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,585,810.00
APPLICANT'S OPINION: \$8,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1744
APPLICANT: GERALD A & MAUREEN G PONCIA DCL
PARCEL NO: 1036 044
PARCEL ADDRESS: 3601 CALIFORNIA ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,782,796.00
APPLICANT'S OPINION: \$1,400,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1745
APPLICANT: BILJAC ASSOCIATES
PARCEL NO: 0935 002
PARCEL ADDRESS: 3201 DIVISADERO ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,098,599.00
APPLICANT'S OPINION: \$900,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1746
APPLICANT: WALGREEN CO.
PARCEL NO: 0816 033
PARCEL ADDRESS: 300 GOUGH ST, 1
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,752,258.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1747
APPLICANT: FRANKLIN POST LP
PARCEL NO: 0689 003
PARCEL ADDRESS: 1314V POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,949,632.00
APPLICANT'S OPINION: \$4,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1748
APPLICANT: FRANKLIN POST LP
PARCEL NO: 0689 002
PARCEL ADDRESS: 1303 FRANKLIN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,956,819.00
APPLICANT'S OPINION: \$1,007,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1749
APPLICANT: AMAXA POLK PROPERTIES LLC
PARCEL NO: 0572 017
PARCEL ADDRESS: 2120 POLK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,317,050.00
APPLICANT'S OPINION: \$1,700,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1750
APPLICANT: WALGREEN CO.
PARCEL NO: 0044 001
PARCEL ADDRESS: 2525 JONES ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,466,686.00
APPLICANT'S OPINION: \$9,814,194.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1752
APPLICANT: ZANCA FAMILY TR 2009
PARCEL NO: 0572 016
PARCEL ADDRESS: 1480 BROADWAY
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$282,948.00
APPLICANT'S OPINION: \$210,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1753
APPLICANT: ANTHONY REALTY LLC
PARCEL NO: 0644 015
PARCEL ADDRESS: 1522 POLK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$789,618.00
APPLICANT'S OPINION: \$600,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1754
APPLICANT: G&G INVESTMENTS
PARCEL NO: 3529 051
PARCEL ADDRESS: 1750 HARRISON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,372,124.00
APPLICANT'S OPINION: \$2,900,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1755
APPLICANT: MISSION INVESTMENT GROUP V LLC
PARCEL NO: 6635 018
PARCEL ADDRESS: 3394 - 3396 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$391,830.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1756
APPLICANT: WALGREEN CO.
PARCEL NO: 6569 121
PARCEL ADDRESS: 3400 CESAR CHAVEZ ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,070,342.00
APPLICANT'S OPINION: \$11,322,276.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1757
APPLICANT: PIZZO 2005 LVG TR
PARCEL NO: 3196 017
PARCEL ADDRESS: 1644 OCEAN AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$656,822.00
APPLICANT'S OPINION: \$480,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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24) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1758
APPLICANT: WALGREEN CO.
PARCEL NO: 5414 031
PARCEL ADDRESS: 5300 ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,679,756.00
APPLICANT'S OPINION: \$4,500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1759
APPLICANT: DEL-CAMP INVESTMENTS INC
PARCEL NO: 6507 13a
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$727,361.00
APPLICANT'S OPINION: \$600,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1760
APPLICANT: 2690 MISSION ST LLC LESSOR WAL
PARCEL NO: 3636 011
PARCEL ADDRESS: 2690 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,460,747.00
APPLICANT'S OPINION: \$2,500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1762
APPLICANT: 24TH POTRERO PARTNERSHIP LP
PARCEL NO: 4212 019
PARCEL ADDRESS: 1189 POTRERO AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,635,600.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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28) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1763
APPLICANT: WALGREEN CO.
PARCEL NO: 2385 046
PARCEL ADDRESS: 3001 - 3021 TARAVAL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,346,829.00
APPLICANT'S OPINION: \$4,266,645.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1764
APPLICANT: MALOUF TRUST THE
PARCEL NO: 5925 035
PARCEL ADDRESS: 2496 SAN BRUNO AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$703,697.00
APPLICANT'S OPINION: \$500,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1767
APPLICANT: T-C 888 BRANNAN OWNER LLC
PARCEL NO: 0021702702
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$841,147.00
APPLICANT'S OPINION: \$100.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1768
APPLICANT: T-C 888 BRANNAN OWNER LLC
PARCEL NO: 0021702701
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,909,708.00
APPLICANT'S OPINION: \$100.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1769
APPLICANT: ADYEN, INC
PARCEL NO: 20210008707
PARCEL ADDRESS: 274 BRANNAN ST, 600
TOPIC: Other
CURRENT ASSESSMENT: \$4,998,769.00
APPLICANT'S OPINION: \$2,499,385.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1770
APPLICANT: ADYEN SERVICES, INC
PARCEL NO: 20210013174
PARCEL ADDRESS: 274 BRANNAN ST, 600
TOPIC: Other
CURRENT ASSESSMENT: \$4,024,273.00
APPLICANT'S OPINION: \$556,198.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1771
APPLICANT: JUUL LABS INC
PARCEL NO: 20210011274
PARCEL ADDRESS: 948 ILLINOIS ST, 108
TOPIC:
CURRENT ASSESSMENT: \$10,997,389.00
APPLICANT'S OPINION: \$5,588,693.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1772
APPLICANT: RAINTREE 973 MARKET NEWCO LLC
PARCEL NO: 3704 069
PARCEL ADDRESS: 973 - 977 MARKET ST
TOPIC:
CURRENT ASSESSMENT: \$33,640,910.00
APPLICANT'S OPINION: \$16,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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36) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1773
APPLICANT: RAINTREE 2051 THIRD STREET LLC
PARCEL NO: 3994 084
PARCEL ADDRESS: 650 ILLINOIS ST
TOPIC:
CURRENT ASSESSMENT: \$48,382,914.00
APPLICANT'S OPINION: \$34,583,686.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1775
APPLICANT: JUUL LABS INC
PARCEL NO: 20210011258
PARCEL ADDRESS: 2415 3RD ST
TOPIC:
CURRENT ASSESSMENT: \$6,018,471.00
APPLICANT'S OPINION: \$3,009,236.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1776
APPLICANT: JUUL LABS INC
PARCEL NO: 20210011188
PARCEL ADDRESS: 560 20TH ST
TOPIC:
CURRENT ASSESSMENT: \$31,797,929.00
APPLICANT'S OPINION: \$15,898,965.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1781
APPLICANT: 200 PAUL LLC
PARCEL NO: 5431A001G
PARCEL ADDRESS: 202 PAUL AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$120,998,692.00
APPLICANT'S OPINION: \$60,499,346.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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40) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1782
APPLICANT: ATLISSIAN INC
PARCEL NO: 20210003560
PARCEL ADDRESS: 350 BUSH ST, 1300
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$33,190,509.00
APPLICANT'S OPINION: \$16,595,255.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1783
APPLICANT: COINBASE INC
PARCEL NO: 20210010973
PARCEL ADDRESS: 430 CALIFORNIA ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$32,629,590.00
APPLICANT'S OPINION: \$16,314,795.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

42) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1784
APPLICANT: DESILVA GATES CONSTRUCTION LP
PARCEL NO: 20210004752
PARCEL ADDRESS: VARIOUS LOCATIONS
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$708,467.00
APPLICANT'S OPINION: \$354,234.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal 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 soft@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 bos@sfgov.org or call (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame bos@sfgov.org or (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.