

JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Thursday, November 8, 2018, at 9:05 a.m.

Present: Jeffrey Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

Deputy City: Attorney Leila Mongan

Court Reporter: Megan Alvarez

The following listed applicant for change in the assessed valuation of property affecting various years of the assessment roll being present, the Board continued hearing Applicant's cross examination of Mr. Runde, Assessor's first expert witness. The Board then heard evidence and testimony from Assessor's second expert witness, Daniel Rascher, CVA and co-founder of OSKR, LLC, followed Applicant's cross examination of Mr. Rascher, and Assessor's redirect testimony by Mr. Rascher. The Board began hearing evidence and testimony from Timothy Landregan, MAI and Senior Real Estate Appraiser for the Assessor's office, then took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0319	China Basin Ballpark Company	Continued to 1:45 p.m.
2016-0710	China Basin Ballpark Company	Same as above.
2016-0711	China Basin Ballpark Company	Same as above.
2017-0659	China Basin Ballpark Company	Same as above.
2017-0661	China Basin Ballpark Company	Same as above.

RECESS

The Board, at the hour of 12:05 p.m., recessed to reconvene at 1:45 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:05 p.m.

Present: Jeffrey Morris, Diane Robinson and Scott Spertzel

Quorum present

Chairperson: Jeffrey Morris, Presiding

Deputy City: Attorney Leila Mongan

Court Reporter: Megan Alvarez

With the same parties present from the morning session, the Board continued hearing evidence and testimony from the Assessor's third witness, Timothy Landregan, followed by Applicant's cross-examination of Mr. Landregan, and redirect testimony by Mr. Landregan. The Assessor presented its fourth witness to the Board, Douglas Legg, Deputy Director of Operations for the Assessor's office. The Board then heard rebuttal testimony from Applicant's expert witnesses, Elizabeth Pantages and Timothy Lowe, followed by cross-examination of both Ms. Pantages and Mr. Lowe by the Assessor. The Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2015-0319	China Basin Ballpark Company	Continued to Nov. 8, 2018 at 9:00 a.m.
2016-0710	China Basin Ballpark Company	Same as above.
2016-0711	China Basin Ballpark Company	Postponed at hearing; to be rescheduled after Assessor conducts a 4-year audit of the unsecured personal property.
2017-0659	China Basin Ballpark Company	Same as above.
2017-0661	China Basin Ballpark Company	Postponed at hearing; to be rescheduled after Assessor conducts a 4-year audit of the unsecured personal property.

There being no further business, the Board, at the hour of 4:38 p.m., recessed to reconvene Friday, November 9, 2018, at 9:30 a.m.

Dawn Duran
Administrator Acting as Clerk

Approved by the Board on Thursday, November 15, 2018

Angela Calvillo
Clerk of the Board of Supervisors