

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Monday, April 21, 2014

1:30 PM

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:	2012-2659
APPLICANT:	FLATIRON BUILDING, LLC
PARCEL NO.:	0291 001
PARCEL ADDRESS:	0540 - 0548 MARKET ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,973,840.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-2701
APPLICANT:	WICKLOW PARTNERS
PARCEL NO.:	0618 003
PARCEL ADDRESS:	1850 CLAY ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,212,296.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------|
| APPLICATION: | 2012-2780 |
| APPLICANT: | COMCAST OF CALIFORNIA |
| PARCEL NO.: | 2012702109 |
| PARCEL ADDRESS: | TRE.ISL.CABLE SERVICE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$147,019.00 |
| APPLICANT'S OPINION: | \$73,510.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 5) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------------|
| APPLICATION: | 2012-2789 |
| APPLICANT: | TELEVISION SIGNAL CORPORATION |
| PARCEL NO.: | 2012701181 |
| PARCEL ADDRESS: | SAN FRANCISCO SUMMIT RESERVOIR, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$6,564.00 |
| APPLICANT'S OPINION: | \$3,282.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 6) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------|
| APPLICATION: | 2012-2800 |
| APPLICANT: | COMCAST OF CALIFORNIA IX, INC. |
| PARCEL NO.: | 2012203430 |
| PARCEL ADDRESS: | 0755 SANSOME ST, #0500 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$2,670,881.00 |
| APPLICANT'S OPINION: | \$2,136,705.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 7) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------------|
| APPLICATION: | 2012-2802 |
| APPLICANT: | COMCAST OF CALIFORNIA IX, INC. |
| PARCEL NO.: | 2012204129 |
| PARCEL ADDRESS: | 0731 SANSOME ST, #200 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$1,302,451.00 |
| APPLICANT'S OPINION: | \$1,041,960.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

- 8) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--|
| APPLICATION: | 2012-2806 |
| APPLICANT: | COMCAST SPORTSNET BAY AREA HOLDING LLC |
| PARCEL NO.: | 2012207585 |
| PARCEL ADDRESS: | 0370 3RD ST, #0100 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$15,374,794.00 |
| APPLICANT'S OPINION: | \$11,531,095.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 9) Hearing, discussion, and possible action involving:
- | | |
|----------------------|------------------------------|
| APPLICATION: | 2012-2807 |
| APPLICANT: | COMCAST SPOTLIGHT, INC. |
| PARCEL NO.: | 2012203447 |
| PARCEL ADDRESS: | 0755 SANSOME ST, #0600 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$3,199,435.00 |
| APPLICANT'S OPINION: | \$2,559,548.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 10) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------------------|
| APPLICATION: | 2012-2947 |
| APPLICANT: | RALPHS GROCERY COMPANY/KROGER, LESSEE |
| PARCEL NO.: | 0250 020 |
| PARCEL ADDRESS: | 1401 CALIFORNIA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,133,328.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 11) Hearing, discussion, and possible action involving:
- | | |
|----------------------|---------------------------------------|
| APPLICATION: | 2012-2948 |
| APPLICANT: | RALPHS GROCERY COMPANY/KROGER, LESSEE |
| PARCEL NO.: | 0250 001 |
| PARCEL ADDRESS: | 1401 CALIFORNIA ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$14,933,304.00 |
| APPLICANT'S OPINION: | \$7,300,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

- 12) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-----------------------|
| APPLICATION: | 2012-3073 |
| APPLICANT: | PAUL SMITH, INC. |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$14,495,663.00 |
| APPLICANT'S OPINION: | \$1,100,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |
- 13) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------|
| APPLICATION: | 2012-3467 |
| APPLICANT: | WARWICK CALIFORNIA CORP. |
| PARCEL NO.: | 0306 011 |
| PARCEL ADDRESS: | 0484 - 0486 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,484,509.00 |
| APPLICANT'S OPINION: | \$1,045,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 14) Hearing, discussion, and possible action involving:
- | | |
|----------------------|--------------------------|
| APPLICATION: | 2012-3468 |
| APPLICANT: | WARWICK CALIFORNIA CORP. |
| PARCEL NO.: | 0306 012 |
| PARCEL ADDRESS: | 0490 - 0498 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$8,447,678.00 |
| APPLICANT'S OPINION: | \$2,534,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 15) Hearing, discussion, and possible action involving:
- | | |
|----------------------|-------------------------|
| APPLICATION: | 2012-3555 |
| APPLICANT: | INNSBRUCK LP |
| PARCEL NO.: | 0080 011 |
| PARCEL ADDRESS: | 1425 - 1485 SANSOME ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$18,868,477.00 |
| APPLICANT'S OPINION: | \$5,660,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POSTPONED |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3556
APPLICANT: INNSBRUCK LP
PARCEL NO.: 0084 008
PARCEL ADDRESS: 1265 BATTERY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,837,931.00
APPLICANT'S OPINION: \$5,651,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

17) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3706
APPLICANT: CP SF PROPERTY III LLC
PARCEL NO.: 0871 012
PARCEL ADDRESS: 0050 LAGUNA ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$9,392,527.00
APPLICANT'S OPINION: \$6,008,527.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: ROLL CORRECTION

KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's 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 (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: 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 415.554.7854, or by e-mail at sotf@sfgov.org.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from 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 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

Disability Access – The hearing room is wheelchair accessible.

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