

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing

Room 406, City Hall

Friday, April 25, 2014

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:	2011-5126
APPLICANT:	K & L GATES LLP
PARCEL NO.:	2011209621
PARCEL ADDRESS:	FOUR EMBARCADERO CENTER, #1200
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$6,578,748.00
APPLICANT'S OPINION:	\$3,289,874.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-3309
APPLICANT:	BAY CLUB GOLDEN GATEWAY LLC
PARCEL NO.:	2012200665
PARCEL ADDRESS:	0370 DRUMM ST,
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,140,971.00
APPLICANT'S OPINION:	\$140,000.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3320 |
| APPLICANT: | KHANIN, DIMITRY |
| PARCEL NO.: | 1168 041 |
| PARCEL ADDRESS: | 2749 MCALLISTER ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,523,193.00 |
| APPLICANT'S OPINION: | \$750,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 5) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3321 |
| APPLICANT: | TOM, EUGENE |
| PARCEL NO.: | 1214 001 |
| PARCEL ADDRESS: | 1301 - 1303 FELL ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,849,593.00 |
| APPLICANT'S OPINION: | \$975,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 6) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3322 |
| APPLICANT: | PAU, JOHN |
| PARCEL NO.: | 1049 059 |
| PARCEL ADDRESS: | 1801- 1803 DIVISADERO ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,444,858.00 |
| APPLICANT'S OPINION: | \$735,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |
- 7) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3324 |
| APPLICANT: | CRISSIUS PROPERTIES, LLC |
| PARCEL NO.: | 1222 025 |
| PARCEL ADDRESS: | 1000 - 1004 MASONIC AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,376,094.00 |
| APPLICANT'S OPINION: | \$800,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WITHDRAWN |

- 8) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3399 |
| APPLICANT: | MIRACLES HAPPEN, LLC |
| PARCEL NO.: | 1103 012 |
| PARCEL ADDRESS: | 0054 TERRA VISTA AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,480,888.00 |
| APPLICANT'S OPINION: | \$1,067,450.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 9) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3404 |
| APPLICANT: | RUMP, THOMAS |
| PARCEL NO.: | 0928 056 |
| PARCEL ADDRESS: | 2143 BAY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,599,994.00 |
| APPLICANT'S OPINION: | \$1,300,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 10) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3407 |
| APPLICANT: | LAM, SUSANNA |
| PARCEL NO.: | 1872 006 |
| PARCEL ADDRESS: | 1555 26TH AVE, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$760,000.00 |
| APPLICANT'S OPINION: | \$649,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 11) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2012-3410 |
| APPLICANT: | KIPP, WILLIAM |
| PARCEL NO.: | 6739 006 |
| PARCEL ADDRESS: | 0714 CHENERY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,340,000.00 |
| APPLICANT'S OPINION: | \$1,050,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3424
APPLICANT: LATHAM & WATKINS LLP
PARCEL NO.: 2012202335
PARCEL ADDRESS: 0505 MONTGOMERY ST, #2000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$20,013,738.00
APPLICANT'S OPINION: \$15,120,200.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3450
APPLICANT: GOOGLE INC
PARCEL NO.: 2012205452
PARCEL ADDRESS: 0345 SPEAR ST,
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$32,850,858.00
APPLICANT'S OPINION: \$9,300,337.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3731
APPLICANT: K & L GATES LLP
PARCEL NO.: 2012206841
PARCEL ADDRESS: FOUR EMBARCADERO CENTER, #1200
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$6,248,799.00
APPLICANT'S OPINION: \$3,124,400.00
TAXABLE YEAR: 2012
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

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 sof@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.