

Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing

Room 406, City Hall

Wednesday, January 18, 2017

9:30 AM (ALL DAY)

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:

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|----------------------|-----------------------|
| 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 |

3) Hearing, discussion, and possible action involving:

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| APPLICATION: | 2012-5532 |
| APPLICANT: | PAUL SMITH, INC. |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$12,109,817.00 |
| APPLICANT'S OPINION: | \$1,100,000.00 |
| TAXABLE YEAR: | 2012 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | BASE YEAR |

4) Hearing, discussion, and possible action involving:
APPLICATION: 2012-5533
APPLICANT: PAUL SMITH, INC.
PARCEL NO.: 0310 024
PARCEL ADDRESS: 0046 - 0054 GEARY ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$13,636,588.00
APPLICANT'S OPINION: \$1,100,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: 2ND BASE YEAR

5) Hearing, discussion, and possible action involving:
APPLICATION: 2012-5534
APPLICANT: PAUL SMITH, INC.
PARCEL NO.: 0310 024
PARCEL ADDRESS: 0046 - 0054 GEARY ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$14,111,584.00
APPLICANT'S OPINION: \$1,100,000.00
TAXABLE YEAR: 2012
APPEAL TYPE: Real Property
ROLL TYPE: 3RD BASE YEAR

6) Hearing, discussion, and possible action involving:
APPLICATION: 2013-3008
APPLICANT: PAUL SMITH, INC.
PARCEL NO.: 0310 024
PARCEL ADDRESS: 0046 - 0054 GEARY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$14,785,571.00
APPLICANT'S OPINION: \$1,100,000.00
TAXABLE YEAR: 2013
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:
APPLICATION: 2014-0816
APPLICANT: CHUNG, ERIC
PARCEL NO.: 0310 024
PARCEL ADDRESS: 0046 - 0054 GEARY ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,565,000.00
APPLICANT'S OPINION: \$2,700,000.00
TAXABLE YEAR: 2006
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE

- 8) Hearing, discussion, and possible action involving:
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|----------------------|-----------------------|
| APPLICATION: | 2014-0817 |
| APPLICANT: | CHUNG, ERIC |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$6,696,299.00 |
| APPLICANT'S OPINION: | \$2,700,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 9) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2014-0818 |
| APPLICANT: | CHUNG, ERIC |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$12,432,608.00 |
| APPLICANT'S OPINION: | \$2,700,000.00 |
| TAXABLE YEAR: | 2009 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 10) Hearing, discussion, and possible action involving:
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|----------------------|-----------------------|
| APPLICATION: | 2014-0819 |
| APPLICANT: | CHUNG, ERIC |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$12,403,139.00 |
| APPLICANT'S OPINION: | \$3,950,000.00 |
| TAXABLE YEAR: | 2010 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |
- 11) Hearing, discussion, and possible action involving:
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|----------------------|-----------------------|
| APPLICATION: | 2014-0820 |
| APPLICANT: | CHUNG, ERIC |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$13,711,570.00 |
| APPLICANT'S OPINION: | \$575,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

- 12) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2014-0821 |
| APPLICANT: | CHUNG, ERIC |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$14,211,438.00 |
| APPLICANT'S OPINION: | \$245,000.00 |
| TAXABLE YEAR: | 2011 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | 2ND ESCAPE |
- 13) Hearing, discussion, and possible action involving:
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|----------------------|-----------------------|
| APPLICATION: | 2014-0822 |
| APPLICANT: | CHUNG, ERIC |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$14,852,689.00 |
| APPLICANT'S OPINION: | \$7,000,000.00 |
| TAXABLE YEAR: | 2014 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |
- 14) Hearing, discussion, and possible action involving:
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| APPLICATION: | 2014-0823 |
| APPLICANT: | CHUNG, ERIC |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$12,109,817.00 |
| APPLICANT'S OPINION: | \$5,500,000.00 |
| TAXABLE YEAR: | 2007 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
- 15) Hearing, discussion, and possible action involving:
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|----------------------|---|
| APPLICATION: | 2014-0824 |
| APPLICANT: | CHUNG, ERIC |
| PARCEL NO.: | 0310 024 |
| PARCEL ADDRESS: | 0046 - 0054 GEARY ST, |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$12,188,833.00 |
| APPLICANT'S OPINION: | \$5,500,000.00 |
| TAXABLE YEAR: | 2008 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

16) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0825
APPLICANT: CHUNG, ERIC
PARCEL NO.: 0310 024
PARCEL ADDRESS: 0046 - 0054 GEARY ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$13,636,588.00
APPLICANT'S OPINION: \$6,500,000.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0826
APPLICANT: CHUNG, ERIC
PARCEL NO.: 0310 024
PARCEL ADDRESS: 0046 - 0054 GEARY ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$14,111,584.00
APPLICANT'S OPINION: \$7,000,000.00
TAXABLE YEAR: 2010
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

18) Hearing, discussion, and possible action involving:

APPLICATION: 2014-2688
APPLICANT: CHUNG, ERIC
PARCEL NO.: 0310 024
PARCEL ADDRESS: 0046 - 0054 GEARY ST,
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$6,565,000.00
APPLICANT'S OPINION: \$2,700,000.00
TAXABLE YEAR: 2014
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

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

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin 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 a Derek Evans (415) 554-7702.

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

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