Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing Room 406, City Hall Friday, January 27, 2017 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: 2013-1372

APPLICANT: CONTINENTAL DEVELOPMENT CORP.

PARCEL NO.: 3724 072

PARCEL ADDRESS: 0888 HOWARD ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$220,927,603.00 APPLICANT'S OPINION: \$115,489,963.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1513

APPLICANT: CDC SAN FRANCISCO, LLC

PARCEL NO.: 3724 072

PARCEL ADDRESS: 0888 HOWARD ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$222,219,765.00 APPLICANT'S OPINION: \$116,303,388.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

APPLICATION: 2015-0054

APPLICANT: BRE PARC 55 OWNER LLC

PARCEL NO.: 0330 026

PARCEL ADDRESS: 0055 CYRIL MAGNIN ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$221,717,072.00 APPLICANT'S OPINION: \$36,897,645.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0676

APPLICANT: CROWN CASTLE SOLUTIONS CORP

PARCEL NO.: 2015208732

PARCEL ADDRESS: 0757 MARKET ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,163,139.00 APPLICANT'S OPINION: \$254,279.00 TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0690

APPLICANT: PAUL SMITH, INC.

PARCEL NO.: 0310 024

PARCEL ADDRESS: 0046 - 0054 GEARY ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$15,149,440.00 APPLICANT'S OPINION: \$7,000,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0999

APPLICANT: OCEANWIDE CENTER LLC

PARCEL NO.: 3708 003

PARCEL ADDRESS: 0038 - 0040 1ST ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$17,368,000.00 APPLICANT'S OPINION: \$13,000,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

APPLICATION: 2015-1000

APPLICANT: OCEANWIDE CENTER LLC

PARCEL NO.: 3708 006 PARCEL ADDRESS: 0062 1ST ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$64,136,000.00 APPLICANT'S OPINION: \$48,000,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1001

APPLICANT: OCEANWIDE CENTER LLC

PARCEL NO.: 3708 007

PARCEL ADDRESS: 0076 - 0080 1ST ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$14,686,179.00 APPLICANT'S OPINION: \$11,032,179.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1002

APPLICANT: OCEANWIDE CENTER LLC

PARCEL NO.: 3708 009 PARCEL ADDRESS: 0088 1ST ST,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$17,910,000.00 APPLICANT'S OPINION: \$13,400,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1003

APPLICANT: OCEANWIDE CENTER LLC

PARCEL NO.: 3708 010

PARCEL ADDRESS: 0512 MISSION ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$7,555,000.00 APPLICANT'S OPINION: \$5,700,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

APPLICATION: 2015-1004

APPLICANT: OCEANWIDE CENTER LLC

PARCEL NO.: 3708 011

PARCEL ADDRESS: 0516 MISSION ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$25,921,000.00 APPLICANT'S OPINION: \$19,400,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1005

APPLICANT: OCEANWIDE CENTER LLC

PARCEL NO.: 3708 012

PARCEL ADDRESS: 0526 MISSION ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$50,763,000.00 APPLICANT'S OPINION: \$38,100,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1006

APPLICANT: OCEANWIDE CENTER LLC

PARCEL NO.: 3708 055 PARCEL ADDRESS: $0050 1^{ST} ST$,

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$97,693,000.00 APPLICANT'S OPINION: \$73,300,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1145

APPLICANT: SANSOME HOLDINGS LP

PARCEL NO.: 0239 030

PARCEL ADDRESS: 0343 SANSOME ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$126,100,000.00 APPLICANT'S OPINION: \$105,750,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN/PHC

APPLICATION: 2015-1146

APPLICANT: HOUSING CORPS

PARCEL NO.: 0162 003

PARCEL ADDRESS: 0222 COLUMBUS AVE, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$4,638,797.00 APPLICANT'S OPINION: \$2,980,512.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1181

APPLICANT: ELM PROPERTY VENTURE LLC

PARCEL NO.: 0263 011

PARCEL ADDRESS: 0101 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$957,000,000.00 APPLICANT'S OPINION: \$890,000,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN/PHC

18) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1182

APPLICANT: ELM PROPERTY VENTURE LLC

PARCEL NO.: 0263 011

PARCEL ADDRESS: 0101 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$957,000,000.00 APPLICANT'S OPINION: \$890,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1183

APPLICANT: ELM PROPERTY VENTURE LLC

PARCEL NO.: 0263 011

PARCEL ADDRESS: 0101 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$961,344,780.00 APPLICANT'S OPINION: \$890,000,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

APPLICATION: 2015-1184

APPLICANT: ELM PROPERTY VENTURE LLC

PARCEL NO.: 0263 011

PARCEL ADDRESS: 0101 CALIFORNIA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$980,552,447.00 APPLICANT'S OPINION: \$890,000,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

21) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1480

APPLICANT: ARE-SAN FRANCISCO NO.26 LLC

PARCEL NO.: 8709 007

PARCEL ADDRESS: 1700 OWENS ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$64,092,409.00 APPLICANT'S OPINION: \$63,948,609.00

TAXABLE YEAR: 2007

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

22) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1481

APPLICANT: ARE-SAN FRANCISCO NO.26 LLC

PARCEL NO.: 8709 007

PARCEL ADDRESS: 1700 OWENS ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$73,806,409.00 APPLICANT'S OPINION: \$63,948,609.00

TAXABLE YEAR: 2007

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

23) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1482

APPLICANT: ARE-SAN FRANCISCO NO.26 LLC

PARCEL NO.: 8709 007

PARCEL ADDRESS: 1700 OWENS ST,
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$73,998,409.00 APPLICANT'S OPINION: \$63,948,609.00

TAXABLE YEAR: 2007

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

APPLICATION: 2015-1483

APPLICANT: ARE-SAN FRANCISCO NO.26 LLC

PARCEL NO.: 8709 007

PARCEL ADDRESS: 1700 OWENS ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$74,287,381.00 APPLICANT'S OPINION: \$63,997,581.00

TAXABLE YEAR: 2008

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

25) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1488

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 202

PARCEL ADDRESS: 1278 MINNESOTA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,912,339.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

26) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1489

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 202

PARCEL ADDRESS: 1278 MINNESOTA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,407,198.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

27) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1490

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 202

PARCEL ADDRESS: 1278 MINNESOTA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,418,125.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

APPLICATION: 2015-1491

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 202

PARCEL ADDRESS: 1278 MINNESOTA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,466,438.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

29) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1492

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 203

PARCEL ADDRESS: 1295 INDIANA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$383,248.00 APPLICANT'S OPINION: \$190,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1493

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 203

PARCEL ADDRESS: 1295 INDIANA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$449,818.00 APPLICANT'S OPINION: \$190,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1494

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 203

PARCEL ADDRESS: 1295 INDIANA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$451,858.00 APPLICANT'S OPINION: \$190,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

APPLICATION: 2015-1495

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 203

PARCEL ADDRESS: 1295 INDIANA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$460,885.00 APPLICANT'S OPINION: \$190,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

33) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1496

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 204

PARCEL ADDRESS: 1305 INDIANA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$219,577.00 APPLICANT'S OPINION: \$120,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

34) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1497

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 204

PARCEL ADDRESS: 1305 INDIANA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$265,199.00 APPLICANT'S OPINION: \$120,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

35) Hearing, discussion, and possible action involving:

APPLICATION: 2015-1498

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 204

PARCEL ADDRESS: 1305 INDIANA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$266,401.00 APPLICANT'S OPINION: \$120,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

APPLICATION: 2015-1499

APPLICANT: MILLWHEEL, LLC

PARCEL NO.: 4228 204

PARCEL ADDRESS: 1305 INDIANA ST, TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$271,723.00 APPLICANT'S OPINION: \$120,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

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 soft@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.