

Phone (415) 554-6778
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E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

**Agenda* / Notice of Assessment Appeals Board
Assessment Appeals Pre-Hearing Conference Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 906 320 584#**

**Tuesday, January 27, 2026
01:30 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) Announcements

2) Public comment* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

3) Hearing, discussion, and possible action involving:

| | |
|----------------------|-------------------------------|
| APPLICATION: | 2024-4010 |
| APPLICANT: | ARE-SAN FRANCISCO NO 26 OWNER |
| PARCEL NO: | 8709 007 |
| PARCEL ADDRESS: | 1700 OWENS ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$215,860,940.00 |
| APPLICANT'S OPINION: | \$85,498,140.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

4) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------------|
| APPLICATION: | 2024-4011 |
| APPLICANT: | ARE-SAN FRANCISCO NO 15 LLC |
| PARCEL NO: | 8709 017 |
| PARCEL ADDRESS: | SITUS TO BE ASSIGNED |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$20,000,000.00 |
| APPLICANT'S OPINION: | \$8,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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5) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------------|
| APPLICATION: | 2024-4012 |
| APPLICANT: | ARE-SAN FRANCISCO NO 36 LLC |
| PARCEL NO: | 8709 018 |
| PARCEL ADDRESS: | 1500 OWENS ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$181,029,600.00 |
| APPLICANT'S OPINION: | \$30,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

6) Hearing, discussion, and possible action involving:

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|----------------------|-----------------------------|
| APPLICATION: | 2024-4013 |
| APPLICANT: | ARE-SAN FRANCISCO NO 15 LLC |
| PARCEL NO: | 8709 019 |
| PARCEL ADDRESS: | SITUS TO BE ASSIGNED |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$32,491,418.00 |
| APPLICANT'S OPINION: | \$10,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

7) Hearing, discussion, and possible action involving:

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|----------------------|-----------------------------|
| APPLICATION: | 2024-4014 |
| APPLICANT: | ARE-SAN FRANCISCO NO 15 LLC |
| PARCEL NO: | 8709 022 |
| PARCEL ADDRESS: | 1670 OWENS ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$14,431,978.00 |
| APPLICANT'S OPINION: | \$7,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

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|----------------------|-------------------------------|
| APPLICATION: | 2024-4015 |
| APPLICANT: | ARE-SAN FRANCISCO NO 19 OWNER |
| PARCEL NO: | 8721 030 |
| PARCEL ADDRESS: | 450 SOUTH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$12,391,056.00 |
| APPLICANT'S OPINION: | \$7,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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9) Hearing, discussion, and possible action involving:

| | |
|----------------------|-------------------------------|
| APPLICATION: | 2024-4016 |
| APPLICANT: | ARE-SAN FRANCISCO NO 19 OWNER |
| PARCEL NO: | 8721 032 |
| PARCEL ADDRESS: | 455 MISSION BAY BLVD |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$316,281,600.00 |
| APPLICANT'S OPINION: | \$100,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

10) Hearing, discussion, and possible action involving:

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|----------------------|-----------------------------|
| APPLICATION: | 2024-4017 |
| APPLICANT: | ARE-SAN FRANCISCO NO 43 LLC |
| PARCEL NO: | 3940 003 |
| PARCEL ADDRESS: | 409 ILLINOIS ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$332,889,627.00 |
| APPLICANT'S OPINION: | \$62,146,467.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

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|----------------------|-----------------------------|
| APPLICATION: | 2024-4018 |
| APPLICANT: | ARE-SAN FRANCISCO NO 43 LLC |
| PARCEL NO: | 3940 004 |
| PARCEL ADDRESS: | 499 ILLINOIS ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$330,726,684.00 |
| APPLICANT'S OPINION: | \$102,168,364.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:

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|----------------------|-----------------------------|
| APPLICATION: | 2024-4019 |
| APPLICANT: | ARE-SAN FRANCISCO NO 43 LLC |
| PARCEL NO: | 3940 005 |
| PARCEL ADDRESS: | 409-499 ILLINOIS ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$44,008,920.00 |
| APPLICANT'S OPINION: | \$10,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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13) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------------|
| APPLICATION: | 2024-4020 |
| APPLICANT: | ARE-SAN FRANCISCO NO 53 LLC |
| PARCEL NO: | 3786 037 |
| PARCEL ADDRESS: | 645 5TH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$142,228,700.00 |
| APPLICANT'S OPINION: | \$20,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

14) Hearing, discussion, and possible action involving:

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|----------------------|------------------|
| APPLICATION: | 2024-4041 |
| APPLICANT: | 555 9TH STREET |
| PARCEL NO: | 3781 003 |
| PARCEL ADDRESS: | 555 9TH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$159,061,869.00 |
| APPLICANT'S OPINION: | \$79,530,935.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

15) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2024-4042 |
| APPLICANT: | 2675 GEARY BLVD LP |
| PARCEL NO: | 1094 001 |
| PARCEL ADDRESS: | 2675 GEARY BLVD |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$170,700,590.00 |
| APPLICANT'S OPINION: | \$85,350,295.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

16) Hearing, discussion, and possible action involving:

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|----------------------|--------------------------|
| APPLICATION: | 2024-4043 |
| APPLICANT: | AVANATH CRESCENT COVE LP |
| PARCEL NO: | 8703 006 |
| PARCEL ADDRESS: | 420 BERRY ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$99,883,400.00 |
| APPLICANT'S OPINION: | \$49,941,700.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
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17) Hearing, discussion, and possible action involving:

| | |
|----------------------|--------------------------------------|
| APPLICATION: | 2024-4044 |
| APPLICANT: | SUN LIFE ASSURANCE COMPANY OF CANADA |
| PARCEL NO: | 3707 061 |
| PARCEL ADDRESS: | 625-631 MARKET ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$35,834,574.00 |
| APPLICANT'S OPINION: | \$35,834,574.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

18) Hearing, discussion, and possible action involving:

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|----------------------|--------------------------------------|
| APPLICATION: | 2024-4045 |
| APPLICANT: | SUN LIFE ASSURANCE COMPANY OF CANADA |
| PARCEL NO: | 0294 017 |
| PARCEL ADDRESS: | 355-369 SUTTER ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$12,600,000.00 |
| APPLICANT'S OPINION: | \$8,820,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

19) Hearing, discussion, and possible action involving:

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|----------------------|-----------------------------|
| APPLICATION: | 2024-4046 |
| APPLICANT: | MEPT 475 SANSOME STREET LLC |
| PARCEL NO: | 0228 039 |
| PARCEL ADDRESS: | 475 SANSOME ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$193,165,338.00 |
| APPLICANT'S OPINION: | \$96,582,669.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

20) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------|
| APPLICATION: | 2024-4047 |
| APPLICANT: | BLOCK 6 JOINT VENTURE LLC |
| PARCEL NO: | 3738 016 |
| PARCEL ADDRESS: | 299 FREMONT ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$330,560,111.00 |
| APPLICANT'S OPINION: | \$210,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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21) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------|
| APPLICATION: | 2024-4048 |
| APPLICANT: | GARFIELD BEACH CVS LLC |
| PARCEL NO: | 2901C001 |
| PARCEL ADDRESS: | 701 PORTOLA DR |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$8,821,074.00 |
| APPLICANT'S OPINION: | \$4,521,943.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

22) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------------|
| APPLICATION: | 2024-4049 |
| APPLICANT: | DEKA IMMOBILIEN INVESTMENT GMBH |
| PARCEL NO: | 0267 010 |
| PARCEL ADDRESS: | 114 SANSOME ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$164,985,267.00 |
| APPLICANT'S OPINION: | \$80,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

23) Hearing, discussion, and possible action involving:

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|----------------------|----------------------------|
| APPLICATION: | 2024-4050 |
| APPLICANT: | EXETER 99 RHODE ISLAND LLC |
| PARCEL NO: | 3912 002 |
| PARCEL ADDRESS: | 99 RHODE ISLAND ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$39,264,696.00 |
| APPLICANT'S OPINION: | \$19,632,348.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

24) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------|
| APPLICATION: | 2024-4052 |
| APPLICANT: | JUNIPER LAKESIDE MOB, LLC |
| PARCEL NO: | 7226 023 |
| PARCEL ADDRESS: | 2645 OCEAN AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$21,198,150.00 |
| APPLICANT'S OPINION: | \$10,599,075.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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25) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2024-4054 |
| APPLICANT: | FHF I MONTGOMERY LLC |
| PARCEL NO: | 0268 017 |
| PARCEL ADDRESS: | 250 MONTGOMERY ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$34,817,576.00 |
| APPLICANT'S OPINION: | \$20,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

26) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2024-4055 |
| APPLICANT: | FHF 1 MONTGOMERY LLC |
| PARCEL NO: | 0268 018 |
| PARCEL ADDRESS: | 250 MONTGOMERY ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$18,279,224.00 |
| APPLICANT'S OPINION: | \$10,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

27) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2024-4056 |
| APPLICANT: | FHF I MONTGOMERY LLC |
| PARCEL NO: | 0268 019 |
| PARCEL ADDRESS: | 250 MONTGOMERY ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$33,656,990.00 |
| APPLICANT'S OPINION: | \$20,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

28) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------|
| APPLICATION: | 2024-4057 |
| APPLICANT: | PDP SAN FRANCISCO MOB LLC |
| PARCEL NO: | 0694 029 |
| PARCEL ADDRESS: | 1100 VAN NESS AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$252,829,832.00 |
| APPLICANT'S OPINION: | \$150,195,356.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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29) Hearing, discussion, and possible action involving:

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|----------------------|----------------------------|
| APPLICATION: | 2024-4058 |
| APPLICANT: | SCG 1285 SUTTER STREET LLC |
| PARCEL NO: | 0691 021 |
| PARCEL ADDRESS: | 1285 SUTTER ST, #A |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$111,277,961.00 |
| APPLICANT'S OPINION: | \$55,647,976.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

30) Hearing, discussion, and possible action involving:

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|----------------------|----------------------------|
| APPLICATION: | 2024-4059 |
| APPLICANT: | SCG 1285 SUTTER STREET LLC |
| PARCEL NO: | 0691 023 |
| PARCEL ADDRESS: | 1285 SUTTER ST, #C |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,885,525.00 |
| APPLICANT'S OPINION: | \$2,942,763.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

31) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4061 |
| APPLICANT: | ATLASSIAN INC |
| PARCEL NO: | 20240003941 |
| PARCEL ADDRESS: | 350 BUSH ST, #1300 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$37,673,120.00 |
| APPLICANT'S OPINION: | \$18,836,561.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

32) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4063 |
| APPLICANT: | CONTEXTLOGIC INC |
| PARCEL NO: | 20240005924 |
| PARCEL ADDRESS: | 1 SANSOME ST, 33RD/FL |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$19,806,478.00 |
| APPLICANT'S OPINION: | \$9,903,238.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/TP |

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33) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4065 |
| APPLICANT: | DOCUSIGN, INC |
| PARCEL NO: | 20240008297 |
| PARCEL ADDRESS: | 221 MAIN ST, #1550 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$23,591,830.00 |
| APPLICANT'S OPINION: | \$11,795,914.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

34) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------------|
| APPLICATION: | 2024-4066 |
| APPLICANT: | FARALLON CAPITAL MANAGEMENT LLC |
| PARCEL NO: | 20240009995 |
| PARCEL ADDRESS: | 1 MARITIME PLZ, #2100 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$9,857,725.00 |
| APPLICANT'S OPINION: | \$4,928,863.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

35) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4068 |
| APPLICANT: | HOST HOTELS & RESORTS LP |
| PARCEL NO: | 20240012863 |
| PARCEL ADDRESS: | 55 4TH ST |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$33,814,574.00 |
| APPLICANT'S OPINION: | \$16,907,286.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

36) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4069 |
| APPLICANT: | HOST HOTELS & RESORTS LP |
| PARCEL NO: | 20240012843 |
| PARCEL ADDRESS: | 345 STOCKTON ST |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$9,311,958.00 |
| APPLICANT'S OPINION: | \$4,655,979.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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37) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4071 |
| APPLICANT: | PROSPER MARKETPLACE INC |
| PARCEL NO: | 20240002951 |
| PARCEL ADDRESS: | 221 MAIN ST, #300 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$9,038,236.00 |
| APPLICANT'S OPINION: | \$4,519,118.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WD/PHC |

38) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4073 |
| APPLICANT: | HERMES OF PARIS INC |
| PARCEL NO: | 20240009081 |
| PARCEL ADDRESS: | 125 GRANT AVE |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$31,108,956.00 |
| APPLICANT'S OPINION: | \$265,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | WD/PHC |

39) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4074 |
| APPLICANT: | UA CONNECTED FITNESS LLC |
| PARCEL NO: | 20240012847 |
| PARCEL ADDRESS: | 135 TOWNSEND ST |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$9,864,922.00 |
| APPLICANT'S OPINION: | \$300,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

40) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4093 |
| APPLICANT: | LITHIA MOTORS, INC. |
| PARCEL NO: | 20240030969 |
| PARCEL ADDRESS: | 1675 HOWARD ST |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$6,479,636.00 |
| APPLICANT'S OPINION: | \$1,240,630.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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41) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-4099 |
| APPLICANT: | LYFT INC |
| PARCEL NO: | 20240011844 |
| PARCEL ADDRESS: | 1350 HOWARD ST |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$3,351,972.00 |
| APPLICANT'S OPINION: | \$755,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

42) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------------|
| APPLICATION: | 2024-4100 |
| APPLICANT: | LYFT BIKES AND SCOOTERS, LLC |
| PARCEL NO: | 20240011838 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$55,965,600.00 |
| APPLICANT'S OPINION: | \$12,615,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

43) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------------|
| APPLICATION: | 2024-4101 |
| APPLICANT: | LYFT INC |
| PARCEL NO: | 20240011842 |
| PARCEL ADDRESS: | 185 BERRY ST, #5000 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$43,577,508.00 |
| APPLICANT'S OPINION: | \$9,080,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

44) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------------|
| APPLICATION: | 2024-4102 |
| APPLICANT: | LYFT INC |
| PARCEL NO: | 20240011840 |
| PARCEL ADDRESS: | 2300 26TH ST |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$8,496,163.00 |
| APPLICANT'S OPINION: | \$2,080,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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45) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------------|
| APPLICATION: | 2024-4103 |
| APPLICANT: | TARGET CORPORATION |
| PARCEL NO: | 20240012775 |
| PARCEL ADDRESS: | 789 MISSION ST |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$4,654,797.00 |
| APPLICANT'S OPINION: | \$655,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

46) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------------|
| APPLICATION: | 2024-4104 |
| APPLICANT: | TARGET CORPORATION |
| PARCEL NO: | 20240012787 |
| PARCEL ADDRESS: | 2675 GEARY BLVD |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$5,727,358.00 |
| APPLICANT'S OPINION: | \$1,385,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

47) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------------|
| APPLICATION: | 2024-4105 |
| APPLICANT: | TARGET CORPORATION |
| PARCEL NO: | 20240012783 |
| PARCEL ADDRESS: | 233 WINSTON DR (STONESTOWN) |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$12,121,862.00 |
| APPLICANT'S OPINION: | \$1,555,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

48) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------------|
| APPLICATION: | 2024-4106 |
| APPLICANT: | TARGET CORPORATION |
| PARCEL NO: | 20240012786 |
| PARCEL ADDRESS: | 101 HOWARD ST, #300 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$300,327.00 |
| APPLICANT'S OPINION: | \$100,001.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |

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49) Hearing, discussion, and possible action involving:

| | |
|----------------------|----------------------|
| APPLICATION: | 2024-4129 |
| APPLICANT: | ABSO INVESTMENTS LLC |
| PARCEL NO: | 1364 019 |
| PARCEL ADDRESS: | 4216 CALIFORNIA ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,547,479.00 |
| APPLICANT'S OPINION: | \$2,020,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

50) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------|
| APPLICATION: | 2024-4130 |
| APPLICANT: | BANCROFT PROPERTY LLC |
| PARCEL NO: | 4850 019 |
| PARCEL ADDRESS: | 1440 BANCROFT AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,681,986.00 |
| APPLICANT'S OPINION: | \$3,495,744.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

51) Hearing, discussion, and possible action involving:

| | |
|----------------------|---------------------|
| APPLICATION: | 2024-4131 |
| APPLICANT: | P.A.A PROPERTY LLC |
| PARCEL NO: | 4940 015 |
| PARCEL ADDRESS: | 1355 FITZGERALD AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,501,985.00 |
| APPLICANT'S OPINION: | \$2,626,489.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

52) Hearing, discussion, and possible action involving:

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|----------------------|---------------------|
| APPLICATION: | 2024-4132 |
| APPLICANT: | DLAI INVESTMENT LLC |
| PARCEL NO: | 4763 046 |
| PARCEL ADDRESS: | 1150 REVERE AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,485,340.00 |
| APPLICANT'S OPINION: | \$2,614,005.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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53) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------------|
| APPLICATION: | 2024-4136 |
| APPLICANT: | CHR DEVELOPMENT AT 1014 LLC |
| PARCEL NO: | 4849 014 |
| PARCEL ADDRESS: | 1550 BANCROFT AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,809,080.00 |
| APPLICANT'S OPINION: | \$2,322,173.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

54) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------------|
| APPLICATION: | 2024-4137 |
| APPLICANT: | CHR DEVELOPMENT AT 1014 LLC |
| PARCEL NO: | 4849 015 |
| PARCEL ADDRESS: | 1554 ARMSTRONG AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,872,720.00 |
| APPLICANT'S OPINION: | \$1,516,903.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

55) Hearing, discussion, and possible action involving:

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|----------------------|---------------------|
| APPLICATION: | 2024-4138 |
| APPLICANT: | 998 GUERRERO LLC |
| PARCEL NO: | 3618 014 |
| PARCEL ADDRESS: | 994-998 GUERRERO ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$8,023,812.00 |
| APPLICANT'S OPINION: | \$6,000,492.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

56) Hearing, discussion, and possible action involving:

| | |
|----------------------|--|
| APPLICATION: | 2024-4139 |
| APPLICANT: | LEE, CHUCK & LEA YEUNG REVOCABLE TRUST |
| PARCEL NO: | 3597 042 |
| PARCEL ADDRESS: | 711-715 GUERRERO ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,861,100.00 |
| APPLICANT'S OPINION: | \$2,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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57) Hearing, discussion, and possible action involving:

| | |
|----------------------|-------------------------|
| APPLICATION: | 2024-4140 |
| APPLICANT: | G A M E DEVELOPMENT LLC |
| PARCEL NO: | 3540 003 |
| PARCEL ADDRESS: | 114-124 NOE ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,903,100.00 |
| APPLICANT'S OPINION: | \$3,200,173.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

58) Hearing, discussion, and possible action involving:

| | |
|----------------------|--------------------------|
| APPLICATION: | 2024-4141 |
| APPLICANT: | OKAMOTO, KIYOSHI & ILONA |
| PARCEL NO: | 6514 002 |
| PARCEL ADDRESS: | 1304-1306 VALENCIA ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,062,205.00 |
| APPLICANT'S OPINION: | \$2,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

59) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------------|
| APPLICATION: | 2024-4155 |
| APPLICANT: | C T VO & M DUONG 2019 TRUST |
| PARCEL NO: | 1351 015 |
| PARCEL ADDRESS: | 81 7TH AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,965,714.00 |
| APPLICANT'S OPINION: | \$2,223,856.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

60) Hearing, discussion, and possible action involving:

| | |
|----------------------|---------------------|
| APPLICATION: | 2024-4159 |
| APPLICANT: | 1704 IRVING SF LLC |
| PARCEL NO: | 1732 019 |
| PARCEL ADDRESS: | 1704-1708 IRVING ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,586,610.00 |
| APPLICANT'S OPINION: | \$1,248,020.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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61) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------|
| APPLICATION: | 2024-4200 |
| APPLICANT: | MATHIL REAL ESTATE LLC |
| PARCEL NO: | 3632 005 |
| PARCEL ADDRESS: | 1038-1042 GUERRERO ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,875,490.00 |
| APPLICANT'S OPINION: | \$3,197,279.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

62) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------|
| APPLICATION: | 2024-4214 |
| APPLICANT: | PAAK, SUNHOM |
| PARCEL NO: | 6615 031 |
| PARCEL ADDRESS: | 175 28TH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,759,140.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

63) Hearing, discussion, and possible action involving:

| | |
|----------------------|--------------------|
| APPLICATION: | 2024-4234 |
| APPLICANT: | ROTH JACKSON LLC |
| PARCEL NO: | 0173 007 |
| PARCEL ADDRESS: | 220-244 JACKSON ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$36,090,320.00 |
| APPLICANT'S OPINION: | \$31,527,721.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

64) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------|
| APPLICATION: | 2024-4250 |
| APPLICANT: | PAAK, SUNHOM |
| PARCEL NO: | 3578 073A |
| PARCEL ADDRESS: | 32 DORLAND ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,989,764.00 |
| APPLICANT'S OPINION: | \$1,641,555.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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65) Hearing, discussion, and possible action involving:

| | |
|----------------------|--------------------|
| APPLICATION: | 2024-4334 |
| APPLICANT: | CHEN, DONALD |
| PARCEL NO: | 2344A019D |
| PARCEL ADDRESS: | 2392-2396 16TH AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,104,198.00 |
| APPLICANT'S OPINION: | \$1,735,346.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

66) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------|
| APPLICATION: | 2024-4344 |
| APPLICANT: | GOLDEN PROPERTIES LLC |
| PARCEL NO: | 3731 021 |
| PARCEL ADDRESS: | 1052-1058 FOLSOM ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,391,506.00 |
| APPLICANT'S OPINION: | \$1,793,629.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

67) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------|
| APPLICATION: | 2024-4346 |
| APPLICANT: | GOLDEN PROPERTIES LLC |
| PARCEL NO: | 0807 017 |
| PARCEL ADDRESS: | 565-567 GROVE ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,681,800.00 |
| APPLICANT'S OPINION: | \$3,511,349.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

68) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------|
| APPLICATION: | 2024-4347 |
| APPLICANT: | GOLDEN PROPERTIES LLC |
| PARCEL NO: | 0673 002 |
| PARCEL ADDRESS: | 1515 GOUGH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,916,246.00 |
| APPLICANT'S OPINION: | \$2,187,183.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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69) Hearing, discussion, and possible action involving:

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|----------------------|-----------------------|
| APPLICATION: | 2024-4348 |
| APPLICANT: | GOLDEN PROPERTIES LLC |
| PARCEL NO: | 3647 004 |
| PARCEL ADDRESS: | 1130 GUERRERO ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,680,591.00 |
| APPLICANT'S OPINION: | \$2,010,442.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

70) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------|
| APPLICATION: | 2024-4349 |
| APPLICANT: | GOLDEN PROPERTIES LLC |
| PARCEL NO: | 4266 013 |
| PARCEL ADDRESS: | 1280 HAMPSHIRE ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,622,975.00 |
| APPLICANT'S OPINION: | \$1,967,230.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

71) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------|
| APPLICATION: | 2024-4351 |
| APPLICANT: | GOLDEN PROPERTIES LLC |
| PARCEL NO: | 4152 022B |
| PARCEL ADDRESS: | 1097 YORK ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,673,274.00 |
| APPLICANT'S OPINION: | \$376,485.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

72) Hearing, discussion, and possible action involving:

| | |
|----------------------|-----------------------|
| APPLICATION: | 2024-4352 |
| APPLICANT: | GOLDEN PROPERTIES LLC |
| PARCEL NO: | 0778 019 |
| PARCEL ADDRESS: | 1335 MCALLISTER ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,062,205.00 |
| APPLICANT'S OPINION: | \$2,296,653.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching its 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 (San Francisco Administrative Code, Chapter 67) or to report a violation of the ordinance, contact by mail 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 415.554.5163, or by e-mail at sotf@sfgov.org.

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <http://www.sfgov.org/sunshine/>.

Ethics 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 25 Van Ness Avenue, Suite 220, San Francisco, CA 94102; telephone (415) 252-3100; fax (415) 252-3112; Web Site www.sfgov.org/ethics.

Under Campaign and Governmental Conduct Code, Section 1.127, no person or entity with a financial interest in a land use matter pending before the Board of Appeals, Board of Supervisors, Building Inspection Commission, Commission on Community Investment and Infrastructure, Historic Preservation Commission, Planning Commission, Port Commission, or the Treasure Island Development Authority Board of Directors, may make a campaign contribution to a member of the Board of Supervisors, the Mayor, the City Attorney, or a candidate for any of those offices, from the date the land use matter commenced until 12 months after the board or commission has made a final decision, or any appeal to another City agency from that decision has been resolved. For more information about this restriction, visit sfethics.org.

Disability Access

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Cell Phones, Pagers and Similar Sound-Producing Electronic Devices

The ringing of and use of cell phones, pagers and similar sound-producing electronic devices are prohibited at this meeting. Please be advised that the Chair may order the removal from the meeting room of any person(s) responsible for the ringing or use of a cell phone, pager, or other similar sound-producing electronic devices. (Chapter 67A of the San Francisco Administrative Code).

Language Interpreters

LANGUAGE INTERPRETERS: Language services are available in Spanish, Chinese and Filipino for requests made at least two (2) business days in advance of the meeting, to help ensure availability. For more information or to request services, contact (415) 554-5184.

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Intérpretes de idiomas: Para asegurar la disponibilidad de los servicios de interpretación en chino, filipino y español, presente su petición por lo menos con dos (2) días hábiles de antelación previo a la reunión. Para más información o para solicitar los servicios, envíe su mensaje a bos@sfgov.org o llame al (415) 554-5184.

TAGA SALIN-WIKA: Ipaabot sa amin ang mga kahilingan sa pag salin-wika sa Kastila, Tsino at Pilipino ng hindi bababa sa dalawang araw bago ang pulong. Makakatulong ito upang tiyakin na ang mga serbisyo ay nakalaan at nakahanda. Para sa dagdag kaalaman o para humiling ng serbisyo, maki pagugnayan po sa bos@sfgov.org o tumawag sa (415) 554-5184.

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