

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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:

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:

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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:

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:

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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:

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:

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:

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
ROLL TYPE:	REGULAR

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



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

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:

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:

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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:

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:

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

25) Hearing, discussion, and possible action involving:

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:

APPLICATION:	2024-4055
APPLICANT:	FHF I 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:

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

29) Hearing, discussion, and possible action involving:

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:

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:

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

33) Hearing, discussion, and possible action involving:

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:

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:

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

37) Hearing, discussion, and possible action involving:

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:

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:

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

41) Hearing, discussion, and possible action involving:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

69) Hearing, discussion, and possible action involving:

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

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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

To request sign language interpreters, readers, large print agendas or other accommodations, please contact (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

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.

傳譯服務: 所有常規及特別市參事會會議和常務委員會會議將提供西班牙文, 中文以及菲律賓文的傳譯服務, 但必須在會議前最少兩 (2) 個工作日作出請求, 以確保能獲取到傳譯服務. 將因應請求提供交替傳譯服務, 以便公眾向有關政府機構 發表意見. 如需更多資訊或請求有關服務, 請發電郵至 bos@sfgov.org 或致電 (415) 554 5184 聯絡我們。

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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.