

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: ID 301 557 413#**

**Friday, February 03, 2023
09:30 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) 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

APPLICATION:	2018-0392
APPLICANT:	LEADWELL GLOBAL PROPERTY LLC
PARCEL NO:	0255 002
PARCEL ADDRESS:	1 NOB HILL
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$175,032,000.00
APPLICANT'S OPINION:	\$87,516,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0393
APPLICANT:	CWI 2 SAN FRANCISCO HOTEL LP
PARCEL NO:	0257 012
PARCEL ADDRESS:	600 STOCKTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$232,356,000.00
APPLICANT'S OPINION:	\$116,178,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0436
APPLICANT: M-IV PIER 2620 PROPERTY LLC
PARCEL NO: 0029 003
PARCEL ADDRESS: 590 BAY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$56,277,597.00
APPLICANT'S OPINION: \$49,511,038.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0538
APPLICANT: CDC SAN FRANCISCO, LLC
PARCEL NO: 3724 072
PARCEL ADDRESS: 888 HOWARD ST
TOPIC:
CURRENT ASSESSMENT: \$216,036,517.00
APPLICANT'S OPINION: \$151,225,561.00
TAXABLE YEAR: 2018
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1054
APPLICANT: 440 GEARY OWNER LP
PARCEL NO: 0306 007
PARCEL ADDRESS: 436-440 GEARY ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$5,600,000.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2016
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1055
APPLICANT: 440 GEARY OWNER LP
PARCEL NO: 0306 007
PARCEL ADDRESS: 436-440 GEARY ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$5,240,000.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2017
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1076
APPLICANT: BAY CLUB GOLDEN GATEWAY LLC
PARCEL NO: 2018901831
PARCEL ADDRESS: 370 DRUMM ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$96,972.00
APPLICANT'S OPINION: \$2.00
TAXABLE YEAR: 2015
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

10) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1077
APPLICANT: BAY CLUB GOLDEN GATEWAY LLC
PARCEL NO: 2018901830
PARCEL ADDRESS: 370 DRUMM ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$126,691.00
APPLICANT'S OPINION: \$2.00
TAXABLE YEAR: 2016
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1078
APPLICANT: BAY CLUB GOLDEN GATEWAY LLC
PARCEL NO: 2018901829
PARCEL ADDRESS: 370 DRUMM ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$213,522.00
APPLICANT'S OPINION: \$2.00
TAXABLE YEAR: 2017
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1079
APPLICANT: BAY CLUB GOLDEN GATEWAY LLC
PARCEL NO: 2018901828
PARCEL ADDRESS: 370 DRUMM ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$463,467.00
APPLICANT'S OPINION: \$1.00
TAXABLE YEAR: 2018
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1083
APPLICANT: WESTERN ATHLETIC CLUB INC.
PARCEL NO: 2018901834
PARCEL ADDRESS: 1 LOMBARD ST #100
TOPIC:
CURRENT ASSESSMENT: \$526,959.00
APPLICANT'S OPINION: \$2.00
TAXABLE YEAR: 2016
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

14) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1084
APPLICANT: WESTERN ATHLETIC CLUB INC.
PARCEL NO: 2018901833
PARCEL ADDRESS: 1 LOMBARD ST #100
TOPIC:
CURRENT ASSESSMENT: \$850,648.00
APPLICANT'S OPINION: \$2.00
TAXABLE YEAR: 2017
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

15) Hearing, discussion, and possible action involving:

APPLICATION: 2018-1085
APPLICANT: WESTERN ATHLETIC CLUB INC.
PARCEL NO: 2018901832
PARCEL ADDRESS: 1 LOMBARD ST #100
TOPIC:
CURRENT ASSESSMENT: \$3,175,902.00
APPLICANT'S OPINION: \$2.00
TAXABLE YEAR: 2018
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

16) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0114
APPLICANT: IC SAN FRANCISCO MOSCONE
PARCEL NO: 3724 072
PARCEL ADDRESS: 888 HOWARD ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$219,136,517.00
APPLICANT'S OPINION: \$166,509,270.00
TAXABLE YEAR: 2018
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: SUPPLEMENTAL

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0331
APPLICANT: CDC SAN FRANCISCO, LLC
PARCEL NO: 3724 072
PARCEL ADDRESS: 888 HOWARD ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$232,942,031.00
APPLICANT'S OPINION: \$174,706,524.00
TAXABLE YEAR: 2019
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0381
APPLICANT: 440 GEARY OWNER LP
PARCEL NO: 0306 007
PARCEL ADDRESS: 436-440 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$51,076,678.00
APPLICANT'S OPINION: \$38,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0490
APPLICANT: CWI 2 SAN FRANCISCO HOTEL LP
PARCEL NO: 0257 012
PARCEL ADDRESS: 600 STOCKTON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$237,003,120.00
APPLICANT'S OPINION: \$118,501,560.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

20) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0492
APPLICANT: BPREP ONE POST LLC
PARCEL NO: 0311 015
PARCEL ADDRESS: 1 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$325,645,200.00
APPLICANT'S OPINION: \$162,822,600.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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21) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0493
APPLICANT: LEADWELL GLOBAL PROPERTY LLC
PARCEL NO: 0255 002
PARCEL ADDRESS: 1 NOB HILL
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$178,532,640.00
APPLICANT'S OPINION: \$89,266,320.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0497
APPLICANT: 1231 MARKET ST OWNER LP
PARCEL NO: 3701 059
PARCEL ADDRESS: 1215-1231 MARKET ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$134,521,559.00
APPLICANT'S OPINION: \$108,356,559.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

23) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0622
APPLICANT: GOOGLE LLC
PARCEL NO: 2019208206
PARCEL ADDRESS: 188 EMBARCADERO
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$35,837,426.00
APPLICANT'S OPINION: \$17,918,713.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

24) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0623
APPLICANT: GOOGLE LLC
PARCEL NO: 2019208205
PARCEL ADDRESS: 1 MARKET
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$115,439,548.00
APPLICANT'S OPINION: \$57,719,774.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0624
APPLICANT: GOOGLE LLC
PARCEL NO: 2019203542
PARCEL ADDRESS: 345 SPEAR ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$143,389,536.00
APPLICANT'S OPINION: \$71,694,768.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

26) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0626
APPLICANT: GOOGLE LLC
PARCEL NO: 2019211132
PARCEL ADDRESS: 121 SPEAR ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$63,034,188.00
APPLICANT'S OPINION: \$31,517,095.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0627
APPLICANT: GOOGLE LLC
PARCEL NO: 2019208208
PARCEL ADDRESS: 1 SOUTH PARK ST #103
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,349,947.00
APPLICANT'S OPINION: \$674,974.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

28) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0628
APPLICANT: GOOGLE LLC
PARCEL NO: 2019208207
PARCEL ADDRESS: 2 HARRISON ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$19,982,796.00
APPLICANT'S OPINION: \$9,991,398.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0735
APPLICANT: WYNDHAM VACATION RESORTS
PARCEL NO: 0282 022
PARCEL ADDRESS: 750 SITUS TO BE ASSIGNED ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$63,283,288.00
APPLICANT'S OPINION: \$48,100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

30) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0796
APPLICANT: SP PLUS CORPORATION
PARCEL NO: 2019702518
PARCEL ADDRESS: PARCEL A: SWL 321
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,858,426.00
APPLICANT'S OPINION: \$450,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0814
APPLICANT: SP PLUS CORPORATION
PARCEL NO: 2019702519
PARCEL ADDRESS: PARCEL B: SWL 323-324
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,547,272.00
APPLICANT'S OPINION: \$250,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0831
APPLICANT: STONESTOWN SHOPPING CENTER LP
PARCEL NO: 2019202619
PARCEL ADDRESS: 3251 20TH AVE
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$1,649,572.00
APPLICANT'S OPINION: \$1,249,572.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal 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

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

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact bos@sfgov.org or call (415) 554-5184.

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AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame bos@sfgov.org or (415) 554-5184.

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.

More Information: English | 中文 | Español | Filipino

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