

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 Board 1 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 662 257 505#**

**Thursday, April 16, 2026  
09:30 AM (ALL DAY)**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) 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:	2023-7270
APPLICANT:	BROADCLIFF LLC
PARCEL NO:	0963 039
PARCEL ADDRESS:	2845 BROADWAY
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$36,109,786.00
APPLICANT'S OPINION:	\$18,100,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2023-7273  
APPLICANT: BROADCLIFF LLC  
PARCEL NO: 0963 040  
PARCEL ADDRESS: 2940 PACIFIC AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,725,195.00  
APPLICANT'S OPINION: \$5,400,000.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7510  
APPLICANT: 747 ELLIS I7 LP  
PARCEL NO: 0740 022  
PARCEL ADDRESS: 747 ELLIS ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,412,677.00  
APPLICANT'S OPINION: \$2,600,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7561  
APPLICANT: 430 SCOTT A2 LP  
PARCEL NO: 0825 015  
PARCEL ADDRESS: 430 SCOTT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,258,783.00  
APPLICANT'S OPINION: \$2,600,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7651  
APPLICANT: 2955 VAN NESS G1 LP  
PARCEL NO: 0479 001A  
PARCEL ADDRESS: 2955 VAN NESS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,734,377.00  
APPLICANT'S OPINION: \$3,700,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2024-8931  
APPLICANT: RAR2 – ONE POWELL ST LLC  
PARCEL NO: 0330 027  
PARCEL ADDRESS: 1 POWELL ST, #C1  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$15,507,745.00  
APPLICANT'S OPINION: \$10,000,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

9) Hearing, discussion, and possible action involving:

APPLICATION: 2024-8932  
APPLICANT: RAR2 – ONE POWELL ST LLC  
PARCEL NO: 0330 028  
PARCEL ADDRESS: 1 POWELL ST, #C2  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$150,876,181.00  
APPLICANT'S OPINION: \$103,000,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION: 2024-8982  
APPLICANT: CJUF III 1600 PROPERTY LLC  
PARCEL NO: 0854 141  
PARCEL ADDRESS: 1600 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,494,495.00  
APPLICANT'S OPINION: \$450,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2024-8985  
APPLICANT: CJUF III 1600 PROPERTY LLC  
PARCEL NO: 0854 142  
PARCEL ADDRESS: 1600 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,495,374.00  
APPLICANT'S OPINION: \$450,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9008  
APPLICANT: BROADCLIFF LLC  
PARCEL NO: 0963 039  
PARCEL ADDRESS: 2845 BROADWAY  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$36,831,980.00  
APPLICANT'S OPINION: \$11,000,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9009  
APPLICANT: BROADCLIFF LLC  
PARCEL NO: 0963 040  
PARCEL ADDRESS: 2940 PACIFIC AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,939,697.00  
APPLICANT'S OPINION: \$3,300,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9298  
APPLICANT: METROPOLITAN PROPERTIES  
PARCEL NO: 0145 006  
PARCEL ADDRESS: 1123-1125 KEARNY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,606,006.00  
APPLICANT'S OPINION: \$1,300,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9335  
APPLICANT: TANFORAN INDUSTRIAL PARK LOMBARD  
PARCEL NO: 0512 093  
PARCEL ADDRESS: 3131 PIERCE ST, #101  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,843,255.00  
APPLICANT'S OPINION: \$1,700,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9681  
APPLICANT: UMI HOSPITALITY INC  
PARCEL NO: 3731 033  
PARCEL ADDRESS: 259-271 7TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$10,500,000.00  
APPLICANT'S OPINION: \$5,250,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9764  
APPLICANT: KGFILLMORE LLC  
PARCEL NO: 0558 003  
PARCEL ADDRESS: 2847 FILLMORE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,600,100.00  
APPLICANT'S OPINION: \$2,800,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

18) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9780  
APPLICANT: LEKAHAL, NATHANIEL  
PARCEL NO: 3751 505  
PARCEL ADDRESS: 766 HARRISON ST, #711  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$514,250.00  
APPLICANT'S OPINION: \$405,551.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9811  
APPLICANT: SUNHILL ENTERPRISES LP  
PARCEL NO: 0667 010  
PARCEL ADDRESS: 1400 VAN NESS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$13,109,040.00  
APPLICANT'S OPINION: \$7,000,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

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20) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9819
APPLICANT:	AVA NINTH LP
PARCEL NO:	3701 066
PARCEL ADDRESS:	55 9TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$190,251,869.00
APPLICANT'S OPINION:	\$56,600,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### **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](mailto: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](http://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](http://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).

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### **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](mailto:bos@sfgov.org) 或致電 (415) 554 5184 聯絡我們。

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](mailto: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](mailto:bos@sfgov.org) o tumawag sa (415) 554-5184.

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