

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: 724 386 84#**

**Friday, April 19, 2024  
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 action involving:

APPLICATION:	2019-0924
APPLICANT:	MERCY HOUSING CALIFORNIA VI
PARCEL NO:	0338 004
PARCEL ADDRESS:	205 JONES ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,000,000.00
APPLICANT'S OPINION:	\$5,240,000.00
TAXABLE YEAR:	2015
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0925  
APPLICANT: MERCY HOUSING CALIFORNIA VI  
PARCEL NO: 0338 004  
PARCEL ADDRESS: 205 JONES ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,183,000.00  
APPLICANT'S OPINION: \$5,400,000.00  
TAXABLE YEAR: 2016  
APPEAL TYPE: Real Property  
ROLL TYPE: ESCAPE  
STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0419  
APPLICANT: BLOCK 6 JOINT VENTURE LLC  
PARCEL NO: 3738 016  
PARCEL ADDRESS: 299 FREMONT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$308,300,189.00  
APPLICANT'S OPINION: \$263,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0618  
APPLICANT: DMP CP PLAZA LLC  
PARCEL NO: 0030 008  
PARCEL ADDRESS: 2552 TAYLOR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,205,100.00  
APPLICANT'S OPINION: \$250,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0619  
APPLICANT: DMP CP PLAZA LLC  
PARCEL NO: 0030 009  
PARCEL ADDRESS: 2552 TAYLOR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,715,069.00  
APPLICANT'S OPINION: \$250,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0620  
APPLICANT: DMP CP PLAZA LLC  
PARCEL NO: 0030 010  
PARCEL ADDRESS: 2552 TAYLOR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,123,898.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0621  
APPLICANT: DMP CP PLAZA LLC  
PARCEL NO: 0030 011  
PARCEL ADDRESS: 2552 TAYLOR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$5,145,264.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0622  
APPLICANT: DMP CP PLAZA LLC  
PARCEL NO: 0030 011A  
PARCEL ADDRESS: 2552 TAYLOR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,675,180.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0623  
APPLICANT: DMP CP PLAZA LLC  
PARCEL NO: 0030 012  
PARCEL ADDRESS: 2552 TAYLOR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,186,568.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0624  
APPLICANT: DMP CP PLAZA LLC  
PARCEL NO: 0030 013  
PARCEL ADDRESS: 2552 TAYLOR ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$13,475,740.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0656  
APPLICANT: LOWES HIW INC.  
PARCEL NO: 5598 031  
PARCEL ADDRESS: 491 BAYSHORE BLVD  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$50,549,832.00  
APPLICANT'S OPINION: \$8,052,150.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1039  
APPLICANT: BEHRINGER HARVARD MISSION OWNE  
PARCEL NO: 3547 053  
PARCEL ADDRESS: 71V SITUS TO BE ASSIGNED AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$130,050,000.00  
APPLICANT'S OPINION: \$65,019,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0882  
APPLICANT: FREEZESTORE FAYETTE STREET, LLC  
PARCEL NO: 2635 046  
PARCEL ADDRESS: 480 WARREN DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$47,232,801.00  
APPLICANT'S OPINION: \$28,340,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0902  
APPLICANT: LOWES HIW INC.  
PARCEL NO: 5598 031  
PARCEL ADDRESS: 491 BAYSHORE BLVD  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$51,073,527.00  
APPLICANT'S OPINION: \$21,472,400.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0962  
APPLICANT: WILLIAMS-SONOMA, INC  
PARCEL NO: 0295 005  
PARCEL ADDRESS: 340 POST ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$49,982,508.00  
APPLICANT'S OPINION: \$12,495,627.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0996  
APPLICANT: ARC LIGHT CO AFFORDABLE LP  
PARCEL NO: 3788 012  
PARCEL ADDRESS: 166-178 TOWNSEND ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$59,172,800.00  
APPLICANT'S OPINION: \$14,003,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0062  
APPLICANT: SC 901 BATTERY LC  
PARCEL NO: 0142 006  
PARCEL ADDRESS: 998 SANSOME ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,288,806.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0063  
APPLICANT: SC 901 BATTERY LC  
PARCEL NO: 0135 003  
PARCEL ADDRESS: 901-911 BATTERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$52,027,823.00  
APPLICANT'S OPINION: \$38,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0392  
APPLICANT: FREEZESTORE FAYETTE STREET, LLC  
PARCEL NO: 2635 046  
PARCEL ADDRESS: 480 WARREN DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$53,377,456.00  
APPLICANT'S OPINION: \$32,027,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

22) Hearing, discussion, and possible action involving:

APPLICATION: 2022-0692  
APPLICANT: LOWES HIW INC.  
PARCEL NO: 5598 031  
PARCEL ADDRESS: 491 BAYSHORE BLVD  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$52,095,000.00  
APPLICANT'S OPINION: \$8,052,150.00  
TAXABLE YEAR: 2022  
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/>.

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### **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)

### **Language Interpreters**

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

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame [bos@sfgov.org](mailto: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.