

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: 993 331 605#**

**Thursday, January 15, 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:	2024-0088
APPLICANT:	SC 208 UTAH LLC
PARCEL NO:	3932 017
PARCEL ADDRESS:	208 UTAH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$31,005,190.00
APPLICANT'S OPINION:	\$10,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real 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

4) Hearing, discussion, and possible action involving:

APPLICATION:	2024-0374
APPLICANT:	HWA 555 OWNERS, LLC c/o VORNADO REALTY TRUST
PARCEL NO:	0259 029
PARCEL ADDRESS:	315 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$80,442,584.00
APPLICANT'S OPINION:	\$40,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Both Real & Personal Prty
ROLL TYPE:	REGULAR
STATUS:	POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION:	2024-0734
APPLICANT:	CAPITAN LIVING TRUST
PARCEL NO:	6635 043
PARCEL ADDRESS:	707-711 SAN JOSE AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,277,629.00
APPLICANT'S OPINION:	\$1,367,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2024-0736
APPLICANT:	MAK, CHRIS
PARCEL NO:	1750 013
PARCEL ADDRESS:	40-50 IRVING ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,642,336.00
APPLICANT'S OPINION:	\$2,785,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2738
APPLICANT:	HANDLERY HOTELS, INC.
PARCEL NO:	0315 014
PARCEL ADDRESS:	272 OFARRELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,721,074.00
APPLICANT'S OPINION:	\$1,200,000.00
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

8) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2861
APPLICANT:	SCSH DEVELOPMENT & REALTY LLC
PARCEL NO:	0298 001
PARCEL ADDRESS:	701 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,517,000.00
APPLICANT'S OPINION:	\$4,258,500.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2865
APPLICANT:	REGENT WEST LTD. LP
PARCEL NO:	0837 001
PARCEL ADDRESS:	41-47 FRANKLIN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,218,821.00
APPLICANT'S OPINION:	\$2,109,411.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2903
APPLICANT:	TC LI 351 CALIFORNIA LLC
PARCEL NO:	0261 010A
PARCEL ADDRESS:	351 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$115,989,480.00
APPLICANT'S OPINION:	\$57,994,740.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3454
APPLICANT:	1700 CALIFORNIA STREET ASSOCIATES 2, LP
PARCEL NO:	0642 036
PARCEL ADDRESS:	1700 CALIFORNIA ST, A
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,069,186.00
APPLICANT'S OPINION:	\$2,569,186.00
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

12) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3455
APPLICANT:	1700 CALIFORNIA STREET ASSOCIATES 2, LP
PARCEL NO:	0642 037
PARCEL ADDRESS:	1700 CALIFORNIA ST, P
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,900,000.00
APPLICANT'S OPINION:	\$2,450,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3456
APPLICANT:	1700 CALIFORNIA STREET ASSOCIATES 2, LP
PARCEL NO:	0642 038
PARCEL ADDRESS:	1700 CALIFORNIA ST, 101
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,610,900.00
APPLICANT'S OPINION:	\$2,805,450.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3457
APPLICANT:	1700 CALIFORNIA STREET ASSOCIATES 2, LP
PARCEL NO:	0642 039
PARCEL ADDRESS:	1700 CALIFORNIA ST, 201
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,600,776.00
APPLICANT'S OPINION:	\$6,800,388.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3458
APPLICANT:	1700 CALIFORNIA STREET ASSOCIATES 2, LP
PARCEL NO:	0642 040
PARCEL ADDRESS:	1700 CALIFORNIA ST, 301
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,936,594.00
APPLICANT'S OPINION:	\$5,468,297.00
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

16) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3459
APPLICANT:	1700 CALIFORNIA STREET ASSOCIATES 2, LP
PARCEL NO:	0642 041
PARCEL ADDRESS:	1700 CALIFORNIA ST, 401
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,754,006.00
APPLICANT'S OPINION:	\$4,877,003.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3460
APPLICANT:	1700 CALIFORNIA STREET ASSOCIATES 2, LP
PARCEL NO:	0642 042
PARCEL ADDRESS:	1700 CALIFORNIA ST, 501
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,107,740.00
APPLICANT'S OPINION:	\$5,053,870.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3484
APPLICANT:	AU ENERGY LLC
PARCEL NO:	3757 001
PARCEL ADDRESS:	1201 HARRISON ST
TOPIC:	
CURRENT ASSESSMENT:	\$2,934,464.00
APPLICANT'S OPINION:	\$1,772,392.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3486
APPLICANT:	1700 CALIFORNIA STREET ASSOCIATES 2, LP
PARCEL NO:	0642 065
PARCEL ADDRESS:	1700 CALIFORNIA ST, 804
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$867,206.00
APPLICANT'S OPINION:	\$433,603.00
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

20) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3511
APPLICANT:	AU ENERGY LLC
PARCEL NO:	4246 003
PARCEL ADDRESS:	2890 3RD ST
TOPIC:	
CURRENT ASSESSMENT:	\$4,363,786.00
APPLICANT'S OPINION:	\$2,150,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3512
APPLICANT:	AU ENERGY LLC
PARCEL NO:	0494 005
PARCEL ADDRESS:	1802 LOMBARD ST
TOPIC:	
CURRENT ASSESSMENT:	\$2,185,603.00
APPLICANT'S OPINION:	\$1,906,571.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3513
APPLICANT:	AU ENERGY LLC
PARCEL NO:	6660 058
PARCEL ADDRESS:	3550 MISSION ST
TOPIC:	
CURRENT ASSESSMENT:	\$3,448,241.00
APPLICANT'S OPINION:	\$2,020,029.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3514
APPLICANT:	AU ENERGY LLC
PARCEL NO:	2348 013
PARCEL ADDRESS:	2399 19TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,097,960.00
APPLICANT'S OPINION:	\$3,568,572.00
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

24) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3518
APPLICANT:	AU ENERGY LLC
PARCEL NO:	1732 059
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$5,141,937.00
APPLICANT'S OPINION:	\$2,950,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3519
APPLICANT:	AU ENERGY LLC
PARCEL NO:	0744 018
PARCEL ADDRESS:	8 TURK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,525,653.00
APPLICANT'S OPINION:	\$1,067,957.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3520
APPLICANT:	AU ENERGY LLC
PARCEL NO:	20240006807
PARCEL ADDRESS:	355 MISSION ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$3,848,711.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3523
APPLICANT:	SF KING GEORGE LLC
PARCEL NO:	0315 017
PARCEL ADDRESS:	334 MASON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$37,647,917.00
APPLICANT'S OPINION:	\$30,039,975.00
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

28) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3524
APPLICANT:	SF VERTIGO LLC
PARCEL NO:	0280 009
PARCEL ADDRESS:	940 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$52,626,946.00
APPLICANT'S OPINION:	\$42,041,455.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3525
APPLICANT:	SF GRIFFON LLC
PARCEL NO:	3715 006
PARCEL ADDRESS:	155 STEUART ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$24,642,519.00
APPLICANT'S OPINION:	\$19,691,652.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3526
APPLICANT:	SF GOOD HOTEL LLC
PARCEL NO:	3727 001
PARCEL ADDRESS:	114 7TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$28,734,153.00
APPLICANT'S OPINION:	\$22,972,607.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3527
APPLICANT:	SF CARRIAGE LLC
PARCEL NO:	3727 002
PARCEL ADDRESS:	140 7TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,384,979.00
APPLICANT'S OPINION:	\$9,024,979.00
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

32) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3528
APPLICANT:	SF AMERICANIA LLC
PARCEL NO:	3726 077
PARCEL ADDRESS:	578-580 NATOMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,060,117.00
APPLICANT'S OPINION:	\$2,439,661.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3529
APPLICANT:	SF AMERICANIA LLC
PARCEL NO:	3726 078
PARCEL ADDRESS:	582 NATOMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,060,117.00
APPLICANT'S OPINION:	\$2,439,661.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3530
APPLICANT:	SF AMERICANIA LLC
PARCEL NO:	3726 079
PARCEL ADDRESS:	588 NATOMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,060,117.00
APPLICANT'S OPINION:	\$2,439,661.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3531
APPLICANT:	SF AMERICANIA LLC
PARCEL NO:	3726 080
PARCEL ADDRESS:	592 NATOMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,060,117.00
APPLICANT'S OPINION:	\$2,439,661.00
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

36) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3532
APPLICANT:	SF AMERICANIA LLC
PARCEL NO:	3726 114
PARCEL ADDRESS:	121 7TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,849,953.00
APPLICANT'S OPINION:	\$9,479,895.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3533
APPLICANT:	SF AMERICANIA LLC
PARCEL NO:	3726 117
PARCEL ADDRESS:	121 7TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$26,357,643.00
APPLICANT'S OPINION:	\$21,022,587.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3534
APPLICANT:	SF IAUS LLC
PARCEL NO:	0296 007
PARCEL ADDRESS:	434 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,603,920.00
APPLICANT'S OPINION:	\$7,662,353.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3537
APPLICANT:	AMERICAN MULTI - CINEMA, INC.
PARCEL NO:	20240012430
PARCEL ADDRESS:	101 4TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$5,161,624.00
APPLICANT'S OPINION:	\$2,550,000.00
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

40) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3538
APPLICANT:	CARMIKE CINEMAS, INC.
PARCEL NO:	20240012411
PARCEL ADDRESS:	1881 POST ST
TOPIC:	
CURRENT ASSESSMENT:	\$2,621,938.00
APPLICANT'S OPINION:	\$1,270,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

41) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3539
APPLICANT:	28 MIS OWNER, LLC
PARCEL NO:	3575 091
PARCEL ADDRESS:	2101-2129 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$62,955,408.00
APPLICANT'S OPINION:	\$31,477,704.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

42) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3540
APPLICANT:	WILLIAMS SONOMA STORES INC
PARCEL NO:	0295 005
PARCEL ADDRESS:	340 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$65,545,200.00
APPLICANT'S OPINION:	\$32,772,600.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

43) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3541
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	20240007841
PARCEL ADDRESS:	1765 CALIFORNIA ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$8,900,785.00
APPLICANT'S OPINION:	\$1,195,001.00
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

44) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3542
APPLICANT:	WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO:	20240007852
PARCEL ADDRESS:	399 4TH ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,758,807.00
APPLICANT'S OPINION:	\$1,030,001.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

45) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3543
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	20240007843
PARCEL ADDRESS:	450 RHODE ISLAND ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,735,955.00
APPLICANT'S OPINION:	\$880,001.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

46) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3544
APPLICANT:	WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO:	20240007855
PARCEL ADDRESS:	690 STANYAN ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$7,192,347.00
APPLICANT'S OPINION:	\$455,001.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

47) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3545
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	20240007832
PARCEL ADDRESS:	3950 24TH ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$5,238,061.00
APPLICANT'S OPINION:	\$425,001.00
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

48) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3546
APPLICANT:	WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO:	20240007828
PARCEL ADDRESS:	2001 MARKET ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$8,891,707.00
APPLICANT'S OPINION:	\$590,001.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

49) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3547
APPLICANT:	WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO:	20240007849
PARCEL ADDRESS:	1150 OCEAN AVE
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$3,517,193.00
APPLICANT'S OPINION:	\$490,001.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

50) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3548
APPLICANT:	WHOLE FOODS MARKET SERVICES, INC.
PARCEL NO:	20240007850
PARCEL ADDRESS:	3251 20TH AVE, 340
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$3,995,071.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

51) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3549
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	20240007838
PARCEL ADDRESS:	1185 MARKET ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$5,135,045.00
APPLICANT'S OPINION:	\$1,525,001.00
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

52) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3553
APPLICANT:	WILLIAMS SONOMA, INC
PARCEL NO:	0112 009
PARCEL ADDRESS:	1150 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$76,849,669.00
APPLICANT'S OPINION:	\$38,424,834.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

53) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3554
APPLICANT:	BROADWAY 835 LLC
PARCEL NO:	0159 037
PARCEL ADDRESS:	835-843 BROADWAY 0
TOPIC:	
CURRENT ASSESSMENT:	\$2,500,000.00
APPLICANT'S OPINION:	\$1,711,656.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

54) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3555
APPLICANT:	BROADWAY 835 LLC
PARCEL NO:	0159 037
PARCEL ADDRESS:	835-843 BROADWAY 0
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,601,000.00
APPLICANT'S OPINION:	\$1,711,656.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

55) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3556
APPLICANT:	799 VAN NESS LLC
PARCEL NO:	20240025997
PARCEL ADDRESS:	799 VAN NESS AVE
TOPIC:	
CURRENT ASSESSMENT:	\$3,951,743.00
APPLICANT'S OPINION:	\$3,951,743.00
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

56) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3567
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 001
PARCEL ADDRESS:	451-465 MONTGOMERY ST
TOPIC:	
CURRENT ASSESSMENT:	\$10,752,121.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

57) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3568
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 001
PARCEL ADDRESS:	451-465 MONTGOMERY ST
TOPIC:	
CURRENT ASSESSMENT:	\$10,776,488.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

58) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3569
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 001
PARCEL ADDRESS:	451-465 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,992,015.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

59) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3570
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 001
PARCEL ADDRESS:	451-465 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,211,850.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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

60) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3571
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 001
PARCEL ADDRESS:	451-465 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,436,080.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

61) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3572
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 002
PARCEL ADDRESS:	417 MONTGOMERY ST
TOPIC:	
CURRENT ASSESSMENT:	\$50,673,481.00
APPLICANT'S OPINION:	\$22,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

62) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3573
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 002
PARCEL ADDRESS:	417 MONTGOMERY ST
TOPIC:	
CURRENT ASSESSMENT:	\$50,763,337.00
APPLICANT'S OPINION:	\$22,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

63) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3574
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 002
PARCEL ADDRESS:	417 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$51,778,600.00
APPLICANT'S OPINION:	\$22,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

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

64) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3575
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 002
PARCEL ADDRESS:	417 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$52,814,169.00
APPLICANT'S OPINION:	\$22,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE

65) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3576
APPLICANT:	ENTREX HOLDINGS LP & NEAL, DIANE CUSHMAN TRUST
PARCEL NO:	0240 002
PARCEL ADDRESS:	417 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$53,870,447.00
APPLICANT'S OPINION:	\$22,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

66) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3586
APPLICANT:	GSW MASTER RETAIL LLC
PARCEL NO:	20240010407
PARCEL ADDRESS:	1 WARRIORS WAY
TOPIC:	
CURRENT ASSESSMENT:	\$65,044,155.00
APPLICANT'S OPINION:	\$3,500,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

67) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3599
APPLICANT:	ACCENTURE LLP
PARCEL NO:	20240004828
PARCEL ADDRESS:	415 MISSION ST, 3100
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$56,432,187.00
APPLICANT'S OPINION:	\$28,216,093.00
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

68) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3603
APPLICANT:	250 VAN NESS LLC
PARCEL NO:	0811 020
PARCEL ADDRESS:	171-195 GROVE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,869,465.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

69) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3612
APPLICANT:	250 CAL LP
PARCEL NO:	0237 010
PARCEL ADDRESS:	244-256 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$24,749,690.00
APPLICANT'S OPINION:	\$2,001,910.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

70) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3613
APPLICANT:	SEVEN MSF REALTY LLC
PARCEL NO:	0294 016
PARCEL ADDRESS:	375 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,628,305.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

71) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3631
APPLICANT:	INTRINSIC INNOVATION LLC
PARCEL NO:	20240012885
PARCEL ADDRESS:	1188 HARRISON ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$647,438.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN/PHC

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

72) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3712
APPLICANT:	350 BUSH STREET OWNER LLC
PARCEL NO:	0269 028
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$426,111,070.00
APPLICANT'S OPINION:	\$260,003,200.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN/PHC

### **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.

### **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).

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

### **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.