

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: 473 158 918#**

**Friday, January 21, 2022
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:	2018-0878
APPLICANT:	DENNIS, ROSE MARIE
PARCEL NO:	3027A061
PARCEL ADDRESS:	2 STANFORD HEIGHTS AVE
TOPIC:	Change in Ownership-Bifurcated
CURRENT ASSESSMENT:	\$1,150,000.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2017
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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

APPLICATION:	2019-0287
APPLICANT:	1335 FOLSOM LLC
PARCEL NO:	3519 105
PARCEL ADDRESS:	1335-1339 SITUS TO BE ASSIGNED ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,616,998.00
APPLICANT'S OPINION:	\$13,701,998.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0388
APPLICANT: FUN TO STAY, LESSEE
PARCEL NO: 2019206146
PARCEL ADDRESS: 165 STEUART ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$8,720,743.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0444
APPLICANT: EDEN VILLA PROPERTY LLC
PARCEL NO: 1070 001a
PARCEL ADDRESS: 2750 GEARY BLVD
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$21,355,535.00
APPLICANT'S OPINION: \$15,100,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0523
APPLICANT: WALGREEN CO.
PARCEL NO: 0044 001
PARCEL ADDRESS: 2525 JONES ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,361,422.00
APPLICANT'S OPINION: \$8,259,692.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0552
APPLICANT: YELP INC
PARCEL NO: 2019206663
PARCEL ADDRESS: 140 NEW MONTGOMERY ST, #900
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$21,817,614.00
APPLICANT'S OPINION: \$10,410,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0553
APPLICANT: YELP INC
PARCEL NO: 2019208114
PARCEL ADDRESS: 55 HAWTHORNE ST, #900
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$24,174,972.00
APPLICANT'S OPINION: \$12,085,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0605
APPLICANT: SALESFORCE.COM, INC.
PARCEL NO: 2019206445
PARCEL ADDRESS: 101 SPEAR ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$48,888,083.00
APPLICANT'S OPINION: \$36,666,062.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0606
APPLICANT: SALESFORCE.COM, INC.
PARCEL NO: 2019208192
PARCEL ADDRESS: 350 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$95,662,629.00
APPLICANT'S OPINION: \$71,746,972.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

12) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0607
APPLICANT: SALESFORCE.COM, INC.
PARCEL NO: 2019211096
PARCEL ADDRESS: 415 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$45,422,422.00
APPLICANT'S OPINION: \$34,066,817.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0608
APPLICANT: ACCENTURE LLP
PARCEL NO: 2019212591
PARCEL ADDRESS: 415 MISSION ST, #3100
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$52,421,147.00
APPLICANT'S OPINION: \$39,315,861.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0612
APPLICANT: PAYPAL, INC
PARCEL NO: 2019207213
PARCEL ADDRESS: 425 MARKET ST, #1200
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$15,081,996.00
APPLICANT'S OPINION: \$5,676,634.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0613
APPLICANT: SALESFORCE.COM, INC.
PARCEL NO: 2019204730
PARCEL ADDRESS: 123 MISSION ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$5,143,629.00
APPLICANT'S OPINION: \$3,857,722.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0617
APPLICANT: ANAND FAMILY TRUST
PARCEL NO: 0041 037
PARCEL ADDRESS: 2300 MASON ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,440,778.00
APPLICANT'S OPINION: \$1,586,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0618
APPLICANT: SALESFORCE.COM, INC.
PARCEL NO: 2019205755
PARCEL ADDRESS: 50 FREMONT ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$128,497,599.00
APPLICANT'S OPINION: \$96,373,200.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0038
APPLICANT: RP PENNSYLVANIA LLC
PARCEL NO: 4167 011
PARCEL ADDRESS: 790 PENNSYLVANIA AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$39,276,078.00
APPLICANT'S OPINION: \$19,640,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0039
APPLICANT: RP PENNSYLVANIA LLC
PARCEL NO: 4167 013
PARCEL ADDRESS: 1395 22ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$99,589,046.00
APPLICANT'S OPINION: \$49,790,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1455
APPLICANT: TIMESPAC ALEXANDRIA LLC
PARCEL NO: 1450 048
PARCEL ADDRESS: 5400 GEARY BLVD
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$4,500,000.00
APPLICANT'S OPINION: \$1,314,415.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1458
APPLICANT: 2346 LOMBARD LLC
PARCEL NO: 0489 015
PARCEL ADDRESS: 2346-2346 LOMBARD ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$4,050,000.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1459
APPLICANT: SOMA ACQUISITION
PARCEL NO: 3995 022
PARCEL ADDRESS: 595 MARIPOSA ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$9,700,000.00
APPLICANT'S OPINION: \$5,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1616
APPLICANT: 1095 MARKET STREET OWNER LLC
PARCEL NO: 3703 059
PARCEL ADDRESS: 1095-1097 MARKET ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$41,690,000.00
APPLICANT'S OPINION: \$16,833,901.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1617
APPLICANT: RAFF, CURTIS
PARCEL NO: 2403 036
PARCEL ADDRESS: 1235 TARAVAL ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,050,000.00
APPLICANT'S OPINION: \$1,700,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1619
APPLICANT: CITY CLUB LLC
PARCEL NO: 2017202827
PARCEL ADDRESS: 155 SANSOME ST, #900
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$3,106,295.00
APPLICANT'S OPINION: \$1,650,000.00
TAXABLE YEAR: 2017
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1620
APPLICANT: CITY CLUB LLC
PARCEL NO: 2018202346
PARCEL ADDRESS: 155 SANSOME ST, #900
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$3,103,213.00
APPLICANT'S OPINION: \$1,650,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1621
APPLICANT: CITY CLUB LLC
PARCEL NO: 2019202535
PARCEL ADDRESS: 155 SANSOME ST, #900
TOPIC: Audit Under R&T Code Section 469
CURRENT ASSESSMENT: \$3,003,646.00
APPLICANT'S OPINION: \$1,650,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: ESCAPE

28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1622
APPLICANT: TRANSBAY FITNESS INC
PARCEL NO: 3720 010
PARCEL ADDRESS: 425 MISSION ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$20,188,230.00
APPLICANT'S OPINION: \$8,603,328.00
TAXABLE YEAR: 2019
APPEAL TYPE: Possessory Interest
ROLL TYPE: SUPPLEMENTAL

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1623
APPLICANT: JACKSON, JAMES
PARCEL NO: 0443A001I
PARCEL ADDRESS: 3637 FILLMORE ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$10,001,620.00
APPLICANT'S OPINION: \$9,500,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1624
APPLICANT: H & S ENERGY LLC
PARCEL NO: 5235 011
PARCEL ADDRESS: 3800 3RD ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,931,429.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1625
APPLICANT: H & S ENERGY LLC
PARCEL NO: 5235 011
PARCEL ADDRESS: 3800 3RD ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,931,429.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1640
APPLICANT: 2675 GEARY BLVD LP
PARCEL NO: 1094 001
PARCEL ADDRESS: 2675 GEARY BLVD
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$151,081,942.00
APPLICANT'S OPINION: \$45,324,582.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: POST/TP

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33) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1655
APPLICANT:	TIMESPACE ALEXANDRIA LLC
PARCEL NO:	1450 049
PARCEL ADDRESS:	3690 18TH AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$2,500,000.00
APPLICANT'S OPINION:	\$1,960,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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.

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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 Wilson Ng or Arthur Khoo at (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

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Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. 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.

The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485. There is accessible parking in the vicinity of City Hall at Civic Center Plaza and adjacent to Davies Hall and the War Memorial Complex. Accessible curbside parking is available on Dr. Carlton B. Goodlett Place and Grove Street.

In order to assist the City's efforts to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to perfumes and various other chemical-based scented products. Please help the City to accommodate these individuals.

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More Information: English | 中文 | Español | Filipino

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