

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: 756 953 345#**

**Thursday, January 22, 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:	2024-3307
APPLICANT:	PEREGRINE REVOCABLE TRUST
PARCEL NO:	1671 007L
PARCEL ADDRESS:	891 28TH AVE
TOPIC:	Construction in Progress
CURRENT ASSESSMENT:	\$465,543.00
APPLICANT'S OPINION:	\$236,640.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

4) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3632
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012515
PARCEL ADDRESS:	345 SPEAR ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$95,281,660.00
APPLICANT'S OPINION:	\$89,196,744.00
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

### 5) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3633
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012501
PARCEL ADDRESS:	1 MARKET PLZ
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$95,337,950.00
APPLICANT'S OPINION:	\$88,738,852.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

### 6) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3634
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012509
PARCEL ADDRESS:	188 EMBARCADERO
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$21,088,314.00
APPLICANT'S OPINION:	\$10,260,153.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

### 7) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3635
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012487
PARCEL ADDRESS:	2 HARRISON ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$26,016,889.00
APPLICANT'S OPINION:	\$24,633,495.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

### 8) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3636
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012507
PARCEL ADDRESS:	121 SPEAR ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$69,161,777.00
APPLICANT'S OPINION:	\$67,505,621.00
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

### 9) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3637
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012503
PARCEL ADDRESS:	260 CALIFORNIA ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,013,295.00
APPLICANT'S OPINION:	\$42,595.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

### 10) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3638
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012496
PARCEL ADDRESS:	215 FREMONT ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$77,693,510.00
APPLICANT'S OPINION:	\$34,993,484.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

### 11) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3639
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012476
PARCEL ADDRESS:	300 CLAY ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$96,935,080.00
APPLICANT'S OPINION:	\$16,330,956.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

### 12) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3640
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012483
PARCEL ADDRESS:	40 JESSIE ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$4,773,182.00
APPLICANT'S OPINION:	\$1,900,513.00
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

### 13) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3641
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012511
PARCEL ADDRESS:	201 TOLAND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,058,588.00
APPLICANT'S OPINION:	\$2,660,602.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

### 14) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3642
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012481
PARCEL ADDRESS:	1184 HARRISON ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$162,564.00
APPLICANT'S OPINION:	\$12,059.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

### 15) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3643
APPLICANT:	A DELAWARE, CTPF PIONEER SF CO
PARCEL NO:	3573 003
PARCEL ADDRESS:	3180-3198 18TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$35,361,950.00
APPLICANT'S OPINION:	\$17,680,976.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD-PHC

### 16) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3677
APPLICANT:	MHD REAL ESTATE LLC
PARCEL NO:	0256 023
PARCEL ADDRESS:	20 JOICE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,705,348.00
APPLICANT'S OPINION:	\$856,383.00
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

### 17) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3679
APPLICANT:	160 SPEAR, LLC
PARCEL NO:	3717 005
PARCEL ADDRESS:	160 SPEAR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,317,869.00
APPLICANT'S OPINION:	\$4,600,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 18) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3680
APPLICANT:	160 SPEAR, LLC
PARCEL NO:	3717 010
PARCEL ADDRESS:	160 SPEAR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$111,814,520.00
APPLICANT'S OPINION:	\$55,500,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 19) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3681
APPLICANT:	160 SPEAR, LLC
PARCEL NO:	3717 011
PARCEL ADDRESS:	160 SPEAR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$111,814,520.00
APPLICANT'S OPINION:	\$55,500,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 20) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3682
APPLICANT:	FITBIT INC
PARCEL NO:	20240012428
PARCEL ADDRESS:	199 FREMONT ST, #1400
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$72,552,685.00
APPLICANT'S OPINION:	\$59,097,432.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal 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

### 21) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3683
APPLICANT:	META PLATFORMS, INC
PARCEL NO:	20240012644
PARCEL ADDRESS:	250 HOWARD ST
TOPIC:	Penalty Assessment
CURRENT ASSESSMENT:	\$147,784,380.00
APPLICANT'S OPINION:	\$65,991,950.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 22) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3684
APPLICANT:	META PLATFORMS, INC
PARCEL NO:	20240012649
PARCEL ADDRESS:	181 FREMONT ST
TOPIC:	Penalty Assessment
CURRENT ASSESSMENT:	\$33,840,197.00
APPLICANT'S OPINION:	\$24,712,616.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 23) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3685
APPLICANT:	595 MARKET STREET INC.
PARCEL NO:	3708 043
PARCEL ADDRESS:	595 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$58,865,345.00
APPLICANT'S OPINION:	\$29,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 24) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3686
APPLICANT:	595 MARKET STREET INC.
PARCEL NO:	3708 059
PARCEL ADDRESS:	595 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$137,282,165.00
APPLICANT'S OPINION:	\$69,000,000.00
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

### 25) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3687
APPLICANT:	333 BUSH LLC
PARCEL NO:	0288 032
PARCEL ADDRESS:	333 BUSH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$18,569,375.00
APPLICANT'S OPINION:	\$9,200,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 26) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3688
APPLICANT:	333 BUSH LLC
PARCEL NO:	0288 033
PARCEL ADDRESS:	333 BUSH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$419,629,300.00
APPLICANT'S OPINION:	\$209,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 27) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3689
APPLICANT:	333 BUSH LLC
PARCEL NO:	0288 066
PARCEL ADDRESS:	333 BUSH ST, #1G
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,151,293.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 28) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3690
APPLICANT:	655 4HT STREET OWNER LLC
PARCEL NO:	3787 026
PARCEL ADDRESS:	655 4TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$43,745,843.00
APPLICANT'S OPINION:	\$11,000,000.00
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

### 29) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3691
APPLICANT:	655 4HT STREET OWNER LLC
PARCEL NO:	3787 028
PARCEL ADDRESS:	280 TOWNSEND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,626,542.00
APPLICANT'S OPINION:	\$2,400,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 30) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3693
APPLICANT:	655 4HT STREET OWNER LLC
PARCEL NO:	3787 161
PARCEL ADDRESS:	699 4TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,280,937.00
APPLICANT'S OPINION:	\$800,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 31) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3697
APPLICANT:	598 BRANNAN ST. PHASE I LLC
PARCEL NO:	3777 045
PARCEL ADDRESS:	598 BRANNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$82,972,240.00
APPLICANT'S OPINION:	\$20,959,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 32) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3698
APPLICANT:	598 BRANNAN ST. PHASE I LLC
PARCEL NO:	3777 050
PARCEL ADDRESS:	649-651 BRYANT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,171,690.00
APPLICANT'S OPINION:	\$4,085,000.00
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

### 33) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3699
APPLICANT:	598 BRANNAN ST. PHASE I LLC
PARCEL NO:	3777 051
PARCEL ADDRESS:	645 BRYANT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,960,060.00
APPLICANT'S OPINION:	\$4,032,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 34) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3700
APPLICANT:	598 BRANNAN ST. PHASE I LLC
PARCEL NO:	3777 052
PARCEL ADDRESS:	639 BRYANT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$50,836,240.00
APPLICANT'S OPINION:	\$12,841,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 35) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3703
APPLICANT:	ONE BUSH INC
PARCEL NO:	0290 011
PARCEL ADDRESS:	1 BUSH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$150,306,880.00
APPLICANT'S OPINION:	\$75,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 36) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3704
APPLICANT:	ONE BUSH INC
PARCEL NO:	0290 012
PARCEL ADDRESS:	532 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$13,083,273.00
APPLICANT'S OPINION:	\$6,600,000.00
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

### 37) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3713
APPLICANT:	222 SECOND STREET OWNER, LP
PARCEL NO:	3735 063
PARCEL ADDRESS:	222 2ND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$568,488,500.00
APPLICANT'S OPINION:	\$283,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 38) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3715
APPLICANT:	THOMAS WHOTE INVESTMENTS LLC
PARCEL NO:	0313 003
PARCEL ADDRESS:	51-55 GRANT AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$20,070,507.00
APPLICANT'S OPINION:	\$6,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 39) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3736
APPLICANT:	TCGSF, INC
PARCEL NO:	20240026193
PARCEL ADDRESS:	1616 CALIFORNIA ST, #1616
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,182,960.00
APPLICANT'S OPINION:	\$187,243.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

### 40) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3737
APPLICANT:	TCGSF, INC
PARCEL NO:	20240027227
PARCEL ADDRESS:	1624 CALIFORNIA ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$406,019.00
APPLICANT'S OPINION:	\$187,243.00
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

### 41) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3756
APPLICANT:	LONE OAK FUND
PARCEL NO:	0303 014
PARCEL ADDRESS:	875 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,165,891.00
APPLICANT'S OPINION:	\$5,805,450.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 42) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3757
APPLICANT:	LONE OAK FUND
PARCEL NO:	0144 007
PARCEL ADDRESS:	400 BROADWAY
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,794,219.00
APPLICANT'S OPINION:	\$7,667,850.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 43) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3772
APPLICANT:	706 MISSION CO. LLC
PARCEL NO:	3706 305
PARCEL ADDRESS:	706 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,568,939.00
APPLICANT'S OPINION:	\$1,284,470.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

### 44) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3776
APPLICANT:	706 MISSION CO. LLC
PARCEL NO:	3706 307
PARCEL ADDRESS:	223 STEVENSON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$26,642,571.00
APPLICANT'S OPINION:	\$13,321,288.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

### 45) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3861
APPLICANT:	SC SAN FRANCISCO RE LLC
PARCEL NO:	0719 002
PARCEL ADDRESS:	901 VAN NESS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$37,974,600.00
APPLICANT'S OPINION:	\$25,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 46) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3862
APPLICANT:	1780 MCALLISTER APTS LLC
PARCEL NO:	1157 009
PARCEL ADDRESS:	1780 MCALLISTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,439,970.00
APPLICANT'S OPINION:	\$1,719,985.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 47) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3863
APPLICANT:	SF II 101 UTAH LLC
PARCEL NO:	3918 009
PARCEL ADDRESS:	101 UTAH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$22,966,564.00
APPLICANT'S OPINION:	\$11,483,280.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 48) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3870
APPLICANT:	WYNDHAM VACATION RESORTS, INC
PARCEL NO:	0282 022
PARCEL ADDRESS:	750 SITUS TO BE ASSIGNED ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$69,209,510.00
APPLICANT'S OPINION:	\$40,500,000.00
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

### 49) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3882
APPLICANT:	I & G DIRECT REAL ESTATE 43
PARCEL NO:	0240 007
PARCEL ADDRESS:	580 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$253,007,800.00
APPLICANT'S OPINION:	\$126,503,876.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 50) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3883
APPLICANT:	400 PAUL AVENUE SF OWNER LLC
PARCEL NO:	5431a019
PARCEL ADDRESS:	440 PAUL AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$432,069.00
APPLICANT'S OPINION:	\$216,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 51) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3885
APPLICANT:	WESTFIELD METREON
PARCEL NO:	811295
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$150,726,919.00
APPLICANT'S OPINION:	\$37,682,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

### 52) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3887
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0785 061
PARCEL ADDRESS:	620 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,986,646.00
APPLICANT'S OPINION:	\$993,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/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

### 53) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3888
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0785 062
PARCEL ADDRESS:	390 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,133,577.00
APPLICANT'S OPINION:	\$1,567,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

### 54) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3889
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0793 104
PARCEL ADDRESS:	400 GROVE ST, #C1
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,354,088.00
APPLICANT'S OPINION:	\$1,677,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

### 55) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3890
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	1175 166
PARCEL ADDRESS:	1720 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,291,028.00
APPLICANT'S OPINION:	\$645,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

### 56) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3891
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	1175 167
PARCEL ADDRESS:	1730 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,311,925.00
APPLICANT'S OPINION:	\$656,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/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

### 57) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3892
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	1175 169
PARCEL ADDRESS:	1770 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$825,361.00
APPLICANT'S OPINION:	\$413,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

### 58) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3893
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	1175 170
PARCEL ADDRESS:	1780 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$844,764.00
APPLICANT'S OPINION:	\$422,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

### 59) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3894
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	1175 171
PARCEL ADDRESS:	1790 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$955,210.00
APPLICANT'S OPINION:	\$478,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

### 60) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3895
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0855 053
PARCEL ADDRESS:	0008 OCTAVIA BLVD, #102
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,686,029.00
APPLICANT'S OPINION:	\$843,000.00
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

### 61) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3896
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0855 054
PARCEL ADDRESS:	8 OCTAVIA BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$637,902.00
APPLICANT'S OPINION:	\$319,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

### 62) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3897
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0855 055
PARCEL ADDRESS:	8 OCTAVIA BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$856,050.00
APPLICANT'S OPINION:	\$428,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD/PHC

### 63) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3898
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0808 146
PARCEL ADDRESS:	450 HAYES ST, #C1
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,503,220.00
APPLICANT'S OPINION:	\$1,251,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 64) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3899
APPLICANT:	SRT SF RETAIL I LLC
PARCEL NO:	0808 147
PARCEL ADDRESS:	450 HAYES ST, #C2
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,622,162.00
APPLICANT'S OPINION:	\$3,311,000.00
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

### 65) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3900
APPLICANT:	ALCATRAZ CRUISES LLC
PARCEL NO:	813180
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$31,949,558.00
APPLICANT'S OPINION:	\$15,974,779.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

### 66) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3901
APPLICANT:	ALCATRAZ CRUISES LLC
PARCEL NO:	814193
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,809,754.00
APPLICANT'S OPINION:	\$2,404,877.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

### 67) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3902
APPLICANT:	HORNBLOWER YACHTS INC
PARCEL NO:	809020
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,978,874.00
APPLICANT'S OPINION:	\$989,437.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

### 68) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3904
APPLICANT:	CLEANSAPES SF
PARCEL NO:	20240001624
PARCEL ADDRESS:	2265 REVERE AVE
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$20,053.00
APPLICANT'S OPINION:	\$10,027.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

### 69) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3905
APPLICANT:	GOLDEN GATE DISPOSAL & RECYCLING
PARCEL NO:	20240004563
PARCEL ADDRESS:	900 7TH ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,869,868.00
APPLICANT'S OPINION:	\$934,934.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

### 70) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3912
APPLICANT:	SUNSET SCAVENGER CO
PARCEL NO:	20240004605
PARCEL ADDRESS:	501 TUNNEL AVE
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$9,090,695.00
APPLICANT'S OPINION:	\$4,545,348.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

### 71) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3913
APPLICANT:	282 SOUTH FINANCIAL LLC
PARCEL NO:	3735 008
PARCEL ADDRESS:	606 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,641,644.00
APPLICANT'S OPINION:	\$4,321,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 72) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3920
APPLICANT:	ALTA LAGUNA LLC
PARCEL NO:	811773
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$228,045,736.00
APPLICANT'S OPINION:	\$114,022,868.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WD/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

### **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).

### **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。

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail [AAB@sfgov.org](mailto:AAB@sfgov.org)



## **ASSESSMENT APPEALS BOARD**

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

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.