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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: 749 628 610#**

**Thursday, January 29, 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:	2021-0838
APPLICANT:	28 SASF OWNER LLC
PARCEL NO:	0261 017
PARCEL ADDRESS:	222 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$129,504,579.00
APPLICANT'S OPINION:	\$103,517,388.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION:	2023-0591
APPLICANT:	940 GUERRERO LLC
PARCEL NO:	3618 005
PARCEL ADDRESS:	940 GUERRERO ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$9,405,988.00
APPLICANT'S OPINION:	\$4,705,988.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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

APPLICATION:	2023-10185
APPLICANT:	NEW DEAL HOLDINGS
PARCEL NO:	0509 005
PARCEL ADDRESS:	2120 GREENWICH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,218,498.00
APPLICANT'S OPINION:	\$1,109,249.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10421
APPLICANT:	RHI MOSSER 275 TURK STREET
PARCEL NO:	0344 007
PARCEL ADDRESS:	275 TURK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,781,817.00
APPLICANT'S OPINION:	\$9,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10428
APPLICANT:	1677 BUSH STREET ASSOC LLC
PARCEL NO:	0672 011
PARCEL ADDRESS:	1677 BUSH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,571,678.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10431
APPLICANT:	45 BROSNAN STREET ASSOC LLC
PARCEL NO:	3533 073
PARCEL ADDRESS:	45 BROSNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,029,775.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10432
APPLICANT:	140 HAIGHT STREET ASSOC LLC
PARCEL NO:	0852 005A
PARCEL ADDRESS:	140 HAIGHT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,488,000.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10433
APPLICANT:	1074 UNION STREET ASSOC LLC
PARCEL NO:	0098 006
PARCEL ADDRESS:	1074 UNION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,069,000.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10436
APPLICANT:	1565 WASHINGTON STREET ASSOC LLC
PARCEL NO:	0217 021
PARCEL ADDRESS:	1565 WASHINGTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,916,000.00
APPLICANT'S OPINION:	\$4,900,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10437
APPLICANT:	1521-1523 TAYLOR STREET ASSOC
PARCEL NO:	0157 005
PARCEL ADDRESS:	1521-1523 TAYLOR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,978,000.00
APPLICANT'S OPINION:	\$3,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10438
APPLICANT:	1525 CLAY STREET ASSOC LLC
PARCEL NO:	0218 025
PARCEL ADDRESS:	1525 CLAY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,023,500.00
APPLICANT'S OPINION:	\$4,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10439
APPLICANT:	590 8TH AVENUE ASSOC LLC
PARCEL NO:	1550 030
PARCEL ADDRESS:	590 8TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,825,000.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-10440
APPLICANT:	716-720 20TH AVENUE ASSOC LLC
PARCEL NO:	1662 039
PARCEL ADDRESS:	1845 CABRILLO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,841,859.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-3347
APPLICANT:	FORCE INVESTMENT LLC
PARCEL NO:	1629 012A
PARCEL ADDRESS:	691-697 15TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,823,152.00
APPLICANT'S OPINION:	\$2,485,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-4532
APPLICANT:	PPF/BLATTEIS 120 STOCKTON
PARCEL NO:	0313 017
PARCEL ADDRESS:	120 STOCKTON ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$135,800,000.00
APPLICANT'S OPINION:	\$101,406,316.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-4533
APPLICANT:	PPF/BLATTEIS 120 STOCKTON
PARCEL NO:	0313 017
PARCEL ADDRESS:	120 STOCKTON ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	\$135,800,000.00
APPLICANT'S OPINION:	\$102,076,442.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

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

APPLICATION:	2023-7814
APPLICANT:	CYPRESS CAPITAL INC
PARCEL NO:	0291 001
PARCEL ADDRESS:	540-548 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$21,503,271.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-9078
APPLICANT:	531 COMMERCIAL ST
PARCEL NO:	0228 018
PARCEL ADDRESS:	529-531 COMMERCIAL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,781,357.00
APPLICANT'S OPINION:	\$3,874,128.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-9083
APPLICANT:	211 JEFFERSON LLC
PARCEL NO:	0012 001
PARCEL ADDRESS:	2739-2755 TAYLOR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$20,584,042.00
APPLICANT'S OPINION:	\$8,750,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-9186
APPLICANT:	VALLA LLC
PARCEL NO:	3754 041
PARCEL ADDRESS:	1061-1065 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,712,000.00
APPLICANT'S OPINION:	\$3,217,403.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-9200
APPLICANT:	A&A PORTFOLIO INVESTMENTS LLC
PARCEL NO:	3774 241
PARCEL ADDRESS:	200 BRANNAN ST, #100
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,068,833.00
APPLICANT'S OPINION:	\$775,485.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-9777
APPLICANT:	DIVCO GROUP LLC
PARCEL NO:	0744 020
PARCEL ADDRESS:	885 FRANKLIN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,956,392.00
APPLICANT'S OPINION:	\$3,809,908.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2023-9820
APPLICANT:	AK 10 RENO LLC
PARCEL NO:	0133 034
PARCEL ADDRESS:	10 RENO PL
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,847,840.00
APPLICANT'S OPINION:	\$3,500,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3906
APPLICANT:	RECOLOGY INC
PARCEL NO:	20240002362
PARCEL ADDRESS:	50 CALIFORNIA ST, #2400
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$48,224,120.00
APPLICANT'S OPINION:	\$24,112,060.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3907
APPLICANT:	RECOLOGY INC
PARCEL NO:	20240004633
PARCEL ADDRESS:	50 CALIFORNIA ST, #2400
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,189,847.00
APPLICANT'S OPINION:	\$594,924.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3908
APPLICANT:	RECOLOGY PROPERTIES INC
PARCEL NO:	5099 002
PARCEL ADDRESS:	401 TUNNEL AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$883,099.00
APPLICANT'S OPINION:	\$441,550.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3909
APPLICANT:	RECOLOGY PROPERTIES INC
PARCEL NO:	5104 001
PARCEL ADDRESS:	401 TUNNEL AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,123,902.00
APPLICANT'S OPINION:	\$2,561,951.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3910
APPLICANT:	RECOLOGY PROPERTIES INC
PARCEL NO:	4991 007
PARCEL ADDRESS:	501 TUNNEL AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$53,987,390.00
APPLICANT'S OPINION:	\$26,993,696.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3911
APPLICANT:	RECOLOGY PROPERTIES INC
PARCEL NO:	4991 008
PARCEL ADDRESS:	501 TUNNEL AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$19,881,339.00
APPLICANT'S OPINION:	\$9,940,670.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3914
APPLICANT:	CREF3 INNES OWNER LLC
PARCEL NO:	5260 004
PARCEL ADDRESS:	1620-1622 INNES AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,745,440.00
APPLICANT'S OPINION:	\$1,873,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN



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

APPLICATION:	2024-3915
APPLICANT:	CREF3 INNES OWNER LLC
PARCEL NO:	5260 010
PARCEL ADDRESS:	1662 INNES AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,653,357.00
APPLICANT'S OPINION:	\$3,327,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

APPLICATION:	2024-3916
APPLICANT:	CREF3 NAPOLEON OWNER LLC
PARCEL NO:	4343 023
PARCEL ADDRESS:	244 NAPOLEON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,427,240.00
APPLICANT'S OPINION:	\$4,213,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3921
APPLICANT:	274 BRANNAN JV LLC C/O THE SWIG COMPANY, LLC
PARCEL NO:	20240007077
PARCEL ADDRESS:	220 MONTGOMERY ST, #950
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,306,909.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3922
APPLICANT:	CAPITAL RESEARCH & MANAGEMENT CO
PARCEL NO:	20240005703
PARCEL ADDRESS:	1 MARKET STEUART TOWER, #1800
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$9,047,595.00
APPLICANT'S OPINION:	\$4,523,798.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3923
APPLICANT:	THE CAPITAL GROUP INC
PARCEL NO:	20240005742
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$8,285,140.00
APPLICANT'S OPINION:	\$4,142,570.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3924
APPLICANT:	MORRISON & FOERSTER
PARCEL NO:	20240009943
PARCEL ADDRESS:	425 MARKET ST, #3300
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$16,254,659.00
APPLICANT'S OPINION:	\$8,127,329.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2024-3925
APPLICANT:	OAKMONT MANAGEMENT GROUP
PARCEL NO:	20240013071
PARCEL ADDRESS:	1450 POST ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,059,129.00
APPLICANT'S OPINION:	\$317,738.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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

APPLICATION:	2024-3926
APPLICANT:	OAKMONT MANAGEMENT GROUP
PARCEL NO:	20240008104
PARCEL ADDRESS:	1601 19TH AVE
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,751,271.00
APPLICANT'S OPINION:	\$525,381.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3927
APPLICANT:	OAKMONT MANAGEMENT GROUP
PARCEL NO:	20240008120
PARCEL ADDRESS:	1550 SUTTER ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$1,876,043.00
APPLICANT'S OPINION:	\$562,813.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3928
APPLICANT:	WILD TYPE INC
PARCEL NO:	20240003472
PARCEL ADDRESS:	2325 3RD ST, #209
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$25,007,736.00
APPLICANT'S OPINION:	\$12,503,870.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3929
APPLICANT:	975 BRYANT STREET APTS INVESTORS LLC
PARCEL NO:	3780 044
PARCEL ADDRESS:	955-975 BRYANT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$108,646,280.00
APPLICANT'S OPINION:	\$54,323,140.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3931
APPLICANT:	10-950 GOUGH OWNER LLC
PARCEL NO:	0744 022
PARCEL ADDRESS:	971 EDDY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$78,012,269.00
APPLICANT'S OPINION:	\$39,006,134.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2024-3932
APPLICANT:	10-950 GOUGH OWNER LLC
PARCEL NO:	0744 023
PARCEL ADDRESS:	950 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,610,703.00
APPLICANT'S OPINION:	\$2,305,352.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2024-3933
APPLICANT:	ORANGE SUBMARINE LLC
PARCEL NO:	3715 013
PARCEL ADDRESS:	188 THE EMBARCADERO 0
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$93,792,490.00
APPLICANT'S OPINION:	\$27,199,823.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2024-3934
APPLICANT:	WELL CALIFORNIA INVESTMENT LLC
PARCEL NO:	0146 012
PARCEL ADDRESS:	1318-1324 STOCKTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,172,413.00
APPLICANT'S OPINION:	\$4,903,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3935
APPLICANT:	119 7TH ST. DEVELOPMENT LLC
PARCEL NO:	3726 215
PARCEL ADDRESS:	119 7TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$661,538.00
APPLICANT'S OPINION:	\$330,769.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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## ASSESSMENT APPEALS BOARD

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

APPLICATION:	2024-3939
APPLICANT:	418 SUTTER STREET LLC
PARCEL NO:	0285 005A
PARCEL ADDRESS:	414-428 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,469,193.00
APPLICANT'S OPINION:	\$6,234,597.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2024-3940
APPLICANT:	119 7TH ST. DEVELOPMENT LLC
PARCEL NO:	3726 216
PARCEL ADDRESS:	586 MINNA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$183,119.00
APPLICANT'S OPINION:	\$91,559.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3941
APPLICANT:	HARSCH INVESTMENT REALTY LLCS
PARCEL NO:	0285 006
PARCEL ADDRESS:	450 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$147,124,557.00
APPLICANT'S OPINION:	\$74,687,557.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2024-3943
APPLICANT:	DCG, LLC
PARCEL NO:	0316 002
PARCEL ADDRESS:	301 MASON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$70,297,478.00
APPLICANT'S OPINION:	\$36,484,478.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2024-3944
APPLICANT:	400 HOWARD STREET LLC
PARCEL NO:	3720 008
PARCEL ADDRESS:	400 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$246,332,625.00
APPLICANT'S OPINION:	\$123,166,312.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2024-3945
APPLICANT:	ALTA LAGUNA LLC
PARCEL NO:	811774
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,506,911.00
APPLICANT'S OPINION:	\$4,753,456.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3947
APPLICANT:	ONE CALIFORNIA STREET PARTNERS
PARCEL NO:	0264 004
PARCEL ADDRESS:	1 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$205,126,425.00
APPLICANT'S OPINION:	\$104,072,375.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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

APPLICATION:	2024-3950
APPLICANT:	OSM TRADE STREET LP
PARCEL NO:	0332 002
PARCEL ADDRESS:	225 TAYLOR ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,573,624.00
APPLICANT'S OPINION:	\$1,704,588.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3952
APPLICANT:	565 ELLIS STREET LP
PARCEL NO:	0334 022
PARCEL ADDRESS:	565 ELLIS ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,038,269.00
APPLICANT'S OPINION:	\$2,210,652.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3953
APPLICANT:	OSM 531 HYDE LP
PARCEL NO:	0320 004
PARCEL ADDRESS:	531 HYDE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,998,800.00
APPLICANT'S OPINION:	\$2,130,710.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3957
APPLICANT:	CIELO KITCHENS INC
PARCEL NO:	20240027519
PARCEL ADDRESS:	2251 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,104,000.00
APPLICANT'S OPINION:	\$148,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3960
APPLICANT:	KELLISON, COLLEEN
PARCEL NO:	6631 044
PARCEL ADDRESS:	407 29TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,635,090.00
APPLICANT'S OPINION:	\$2,490,769.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3967
APPLICANT:	FLAGSHIP ATHLETIC PERFORMANCE
PARCEL NO:	20240010977
PARCEL ADDRESS:	250 MONTGOMERY ST, #150
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$423,443.00
APPLICANT'S OPINION:	\$12,321.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3974
APPLICANT:	FULL ENERGY PROPERTIES LLC
PARCEL NO:	3747 013
PARCEL ADDRESS:	321-323 FREMONT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$8,401,167.00
APPLICANT'S OPINION:	\$4,200,584.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3975
APPLICANT:	FULL ENERGY PROPERTIES LLC
PARCEL NO:	3747 014
PARCEL ADDRESS:	1-99 ZENO PL
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,802,340.00
APPLICANT'S OPINION:	\$8,401,170.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-3978
APPLICANT:	CHARLESSCHWAB
PARCEL NO:	0293 004
PARCEL ADDRESS:	100 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$11,252,377.00
APPLICANT'S OPINION:	\$7,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR



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

APPLICATION:	2024-3996
APPLICANT:	MIKACICH, PETER
PARCEL NO:	2123A015A
PARCEL ADDRESS:	784 PACHECO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,048,123.00
APPLICANT'S OPINION:	\$1,542,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-4006
APPLICANT:	PHAM, KIM
PARCEL NO:	3789 937
PARCEL ADDRESS:	88 TOWNSEND ST, #320
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$683,364.00
APPLICANT'S OPINION:	\$583,364.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-4026
APPLICANT:	META PLATFORMS, INC
PARCEL NO:	3719 450
PARCEL ADDRESS:	181 FREMONT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$525,204,029.00
APPLICANT'S OPINION:	\$420,163,223.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-4033
APPLICANT:	GEARY-STOCKTON REALTY LLC
PARCEL NO:	0309 011
PARCEL ADDRESS:	212 STOCKTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$115,135,029.00
APPLICANT'S OPINION:	\$45,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-4087
APPLICANT:	PONTE GADEA CALIFORNIA, LLC
PARCEL NO:	3705Z004
PARCEL ADDRESS:	10 4TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$20,637,100.00
APPLICANT'S OPINION:	\$5,159,276.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-4088
APPLICANT:	PONTE GADEA CALIFORNIA, LLC
PARCEL NO:	3705Z003
PARCEL ADDRESS:	22 4TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$207,486,520.00
APPLICANT'S OPINION:	\$51,871,637.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-4089
APPLICANT:	PONTE GADEA CALIFORNIA, LLC
PARCEL NO:	3705Z002
PARCEL ADDRESS:	801 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$228,681,360.00
APPLICANT'S OPINION:	\$57,170,353.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-4091
APPLICANT:	PONTE GADEA CALIFORNIA, LLC
PARCEL NO:	0295 006
PARCEL ADDRESS:	350-360 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$153,606,980.00
APPLICANT'S OPINION:	\$38,401,744.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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### **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).

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### **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**

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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.