

Phone (415) 554-6778
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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: 228 707 95#**

**Thursday, February 05, 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: | 2017-1274 |
| APPLICANT: | SHR ST. FRANCIS LLC c/o STRATEGIC HOTELS AND RESORTS |
| PARCEL NO: | 0307 001 |
| PARCEL ADDRESS: | 301-345 POWELL ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$254,308,341.00 |
| APPLICANT'S OPINION: | \$20,000,000.00 |
| TAXABLE YEAR: | 2016 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

4) Hearing, discussion, and possible action involving:

| | |
|----------------------|--|
| APPLICATION: | 2017-1275 |
| APPLICANT: | SHR ST. FRANCIS LLC c/o STRATEGIC HOTELS AND RESORTS |
| PARCEL NO: | 0307 013 |
| PARCEL ADDRESS: | 455 POST ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$84,769,453.00 |
| APPLICANT'S OPINION: | \$10,000,000.00 |
| TAXABLE YEAR: | 2016 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

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5) Hearing, discussion, and possible action involving:

| | |
|----------------------|--|
| APPLICATION: | 2017-1278 |
| APPLICANT: | SHR ST. FRANCIS LLC c/o STRATEGIC HOTELS AND RESORTS |
| PARCEL NO: | 0307 001 |
| PARCEL ADDRESS: | 301-345 POWELL ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$68,959,500.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2017 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

6) Hearing, discussion, and possible action involving:

| | |
|----------------------|--|
| APPLICATION: | 2017-1279 |
| APPLICANT: | SHR ST. FRANCIS LLC c/o STRATEGIC HOTELS AND RESORTS |
| PARCEL NO: | 0307 013 |
| PARCEL ADDRESS: | 455 POST ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$22,986,500.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2017 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

7) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------|
| APPLICATION: | 2018-0569 |
| APPLICANT: | SHR ST FRANCIS LLC |
| PARCEL NO: | 0307 001 |
| PARCEL ADDRESS: | 301-345 POWELL ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$738,069,300.00 |
| APPLICANT'S OPINION: | \$300,000,000.00 |
| TAXABLE YEAR: | 2018 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | REGULAR |

8) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2018-0570 |
| APPLICANT: | SHR ST FRANCIS LLC |
| PARCEL NO: | 0307 013 |
| PARCEL ADDRESS: | 455 POST ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$239,523,960.00 |
| APPLICANT'S OPINION: | \$100,000,000.00 |
| TAXABLE YEAR: | 2018 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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9) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------|
| APPLICATION: | 2019-0747 |
| APPLICANT: | SHR ST FRANCIS LLC |
| PARCEL NO: | 0307 001 |
| PARCEL ADDRESS: | 301-345 POWELL ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$751,943,504.00 |
| APPLICANT'S OPINION: | \$309,000,000.00 |
| TAXABLE YEAR: | 2019 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | REGULAR |

10) Hearing, discussion, and possible action involving:

| | |
|----------------------|--------------------|
| APPLICATION: | 2019-0748 |
| APPLICANT: | SHR ST FRANCIS LLC |
| PARCEL NO: | 0307 013 |
| PARCEL ADDRESS: | 455 POST ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$244,314,438.00 |
| APPLICANT'S OPINION: | \$100,000,000.00 |
| TAXABLE YEAR: | 2019 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

11) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2020-0784 |
| APPLICANT: | SHR ST FRANCIS LLC |
| PARCEL NO: | 0307 001 |
| PARCEL ADDRESS: | 301-345 POWELL ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$765,686,754.00 |
| APPLICANT'S OPINION: | \$183,000,000.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

12) Hearing, discussion, and possible action involving:

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|----------------------|--|
| APPLICATION: | 2020-0785 |
| APPLICANT: | SHR ST. FRANCIS LLC c/o STRATEGIC HOTELS AND RESORTS |
| PARCEL NO: | 0307 013 |
| PARCEL ADDRESS: | 455 POST ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$249,200,726.00 |
| APPLICANT'S OPINION: | \$60,000,000.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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13) Hearing, discussion, and possible action involving:

| | |
|----------------------|--------------------|
| APPLICATION: | 2021-0998 |
| APPLICANT: | SHR ST FRANCIS LLC |
| PARCEL NO: | 0307 001 |
| PARCEL ADDRESS: | 301-345 POWELL ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$772,514,515.00 |
| APPLICANT'S OPINION: | \$193,128,628.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

14) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2021-0999 |
| APPLICANT: | SHR ST FRANCIS LLC |
| PARCEL NO: | 0307 013 |
| PARCEL ADDRESS: | 455 POST ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$251,782,444.00 |
| APPLICANT'S OPINION: | \$62,945,610.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

15) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2022-7443 |
| APPLICANT: | SHR ST. FRANCIS, LLC |
| PARCEL NO: | 0307 001 |
| PARCEL ADDRESS: | 301-345 POWELL ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$786,924,101.00 |
| APPLICANT'S OPINION: | \$76,000,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

16) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2022-7444 |
| APPLICANT: | SHR ST. FRANCIS, LLC |
| PARCEL NO: | 0307 013 |
| PARCEL ADDRESS: | 455 POST ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$256,818,092.00 |
| APPLICANT'S OPINION: | \$25,000,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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17) Hearing, discussion, and possible action involving:

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|----------------------|---------------------|
| APPLICATION: | 2023-4598 |
| APPLICANT: | SAKS & COMPANY LLC |
| PARCEL NO: | 20230053234 |
| PARCEL ADDRESS: | 901 MARKET ST, #110 |
| CURRENT ASSESSMENT: | \$5,176,778.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

18) Hearing, discussion, and possible action involving:

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|----------------------|---------------------|
| APPLICATION: | 2023-4599 |
| APPLICANT: | SAKS & COMPANY LLC |
| PARCEL NO: | 20230053233 |
| PARCEL ADDRESS: | 901 MARKET ST, #110 |
| CURRENT ASSESSMENT: | \$5,036,781.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

19) Hearing, discussion, and possible action involving:

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|----------------------|---------------------|
| APPLICATION: | 2023-4600 |
| APPLICANT: | SAKS & COMPANY LLC |
| PARCEL NO: | 20230053232 |
| PARCEL ADDRESS: | 901 MARKET ST, #110 |
| CURRENT ASSESSMENT: | \$4,989,708.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

20) Hearing, discussion, and possible action involving:

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|----------------------|---------------------|
| APPLICATION: | 2023-4601 |
| APPLICANT: | SAKS & COMPANY LLC |
| PARCEL NO: | 20230053231 |
| PARCEL ADDRESS: | 901 MARKET ST, #110 |
| CURRENT ASSESSMENT: | \$5,077,778.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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21) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2023-4602 |
| APPLICANT: | SAKS & COMPANY LLC |
| PARCEL NO: | 20230053241 |
| PARCEL ADDRESS: | 384 POST ST |
| CURRENT ASSESSMENT: | \$9,255,946.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

22) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2023-4603 |
| APPLICANT: | SAKS & COMPANY LLC |
| PARCEL NO: | 20230053240 |
| PARCEL ADDRESS: | 384 POST ST |
| CURRENT ASSESSMENT: | \$8,726,170.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

23) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2023-4604 |
| APPLICANT: | SAKS & COMPANY LLC |
| PARCEL NO: | 20230053239 |
| PARCEL ADDRESS: | 384 POST ST |
| CURRENT ASSESSMENT: | \$8,337,069.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

24) Hearing, discussion, and possible action involving:

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|----------------------|--------------------|
| APPLICATION: | 2023-4605 |
| APPLICANT: | SAKS & COMPANY LLC |
| PARCEL NO: | 20230053238 |
| PARCEL ADDRESS: | 384 POST ST |
| CURRENT ASSESSMENT: | \$8,538,545.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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25) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------------------|
| APPLICATION: | 2024-10708 |
| APPLICANT: | 1660 MISSION, LLC, 290 DIVISION (EAT) |
| PARCEL NO: | 3512 006 |
| PARCEL ADDRESS: | 1660 MISSION ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,096,177.00 |
| APPLICANT'S OPINION: | \$1,800,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

26) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------------------|
| APPLICATION: | 2024-10711 |
| APPLICANT: | 1660 MISSION, LLC, 290 DIVISION (EAT) |
| PARCEL NO: | 3512 010 |
| PARCEL ADDRESS: | 1690 MISSION ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,137,825.00 |
| APPLICANT'S OPINION: | \$400,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

27) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------------------|
| APPLICATION: | 2024-10712 |
| APPLICANT: | 1660 MISSION, LLC, 290 DIVISION (EAT) |
| PARCEL NO: | 3512 009 |
| PARCEL ADDRESS: | 1680 MISSION ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$23,097,924.00 |
| APPLICANT'S OPINION: | \$11,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

28) Hearing, discussion, and possible action involving:

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|----------------------|------------------------|
| APPLICATION: | 2024-11026 |
| APPLICANT: | FENG,SHARON |
| PARCEL NO: | 0296 019 |
| PARCEL ADDRESS: | 490 POST ST, RETAIL #4 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,266,452.00 |
| APPLICANT'S OPINION: | \$731,880.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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29) Hearing, discussion, and possible action involving:

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|----------------------|------------------------|
| APPLICATION: | 2024-11027 |
| APPLICANT: | FENG, SHARON |
| PARCEL NO: | 0296 018 |
| PARCEL ADDRESS: | 490 POST ST, RETAIL #3 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$914,298.00 |
| APPLICANT'S OPINION: | \$268,356.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

30) Hearing, discussion, and possible action involving:

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|----------------------|------------------------|
| APPLICATION: | 2024-11028 |
| APPLICANT: | FENG, SHARON |
| PARCEL NO: | 0296 020 |
| PARCEL ADDRESS: | 490 POST ST, RETAIL #5 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,030,194.00 |
| APPLICANT'S OPINION: | \$321,320.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

31) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------|
| APPLICATION: | 2024-11083 |
| APPLICANT: | 200 ARGUELLO ASSOC LLC |
| PARCEL NO: | 0272 008 |
| PARCEL ADDRESS: | 698 BUSH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$13,230,560.00 |
| APPLICANT'S OPINION: | \$10,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

32) Hearing, discussion, and possible action involving:

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|----------------------|------------------|
| APPLICATION: | 2024-11084 |
| APPLICANT: | WINDELER LLC |
| PARCEL NO: | 0323 007 |
| PARCEL ADDRESS: | 424 ELLIS ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$11,376,308.00 |
| APPLICANT'S OPINION: | \$9,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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33) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-11097 |
| APPLICANT: | 2323 FRANKLIN APARTMENTS LLC |
| PARCEL NO: | 0569 003 |
| PARCEL ADDRESS: | 2323 FRANKLIN ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$4,721,985.00 |
| APPLICANT'S OPINION: | \$3,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

34) Hearing, discussion, and possible action involving:

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|----------------------|-----------------------|
| APPLICATION: | 2024-11099 |
| APPLICANT: | 101 SANCHEZ ASSOC LLC |
| PARCEL NO: | 3542 028 |
| PARCEL ADDRESS: | 101-111 SANCHEZ ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$11,971,402.00 |
| APPLICANT'S OPINION: | \$9,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

35) Hearing, discussion, and possible action involving:

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|----------------------|----------------------|
| APPLICATION: | 2024-11101 |
| APPLICANT: | 278 POST STREET INC. |
| PARCEL NO: | 0294 011 |
| PARCEL ADDRESS: | 278-298 POST ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$80,108,095.00 |
| APPLICANT'S OPINION: | \$38,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

36) Hearing, discussion, and possible action involving:

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|----------------------|------------------|
| APPLICATION: | 2024-11108 |
| APPLICANT: | 540 SUTTER LLC |
| PARCEL NO: | 0284 008 |
| PARCEL ADDRESS: | 540 SUTTER ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,072,135.00 |
| APPLICANT'S OPINION: | \$900,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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37) Hearing, discussion, and possible action involving:

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|----------------------|---------------------|
| APPLICATION: | 2024-11110 |
| APPLICANT: | G & G PARTNERS L.P. |
| PARCEL NO: | 0312 008 |
| PARCEL ADDRESS: | 50 GRANT AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$29,161,877.00 |
| APPLICANT'S OPINION: | \$16,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

38) Hearing, discussion, and possible action involving:

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|----------------------|-------------------|
| APPLICATION: | 2024-11111 |
| APPLICANT: | 550 SUTTER LLC |
| PARCEL NO: | 0284 009 |
| PARCEL ADDRESS: | 550-556 SUTTER ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$8,222,957.00 |
| APPLICANT'S OPINION: | \$2,500,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

39) Hearing, discussion, and possible action involving:

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|----------------------|---------------------------|
| APPLICATION: | 2024-11114 |
| APPLICANT: | CPF 856 MARKET STREET LLC |
| PARCEL NO: | 0329 004 |
| PARCEL ADDRESS: | 856 MARKET ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$29,309,714.00 |
| APPLICANT'S OPINION: | \$20,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

40) Hearing, discussion, and possible action involving:

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|----------------------|------------------------------|
| APPLICATION: | 2024-11118 |
| APPLICANT: | LAMBDA INC |
| PARCEL NO: | 20240012264 |
| PARCEL ADDRESS: | 2565 3RD ST, STE #244 |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$8,390,956.00 |
| APPLICANT'S OPINION: | \$4,195,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | REGULAR |
| STATUS: | POST/TP |

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41) Hearing, discussion, and possible action involving:

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|----------------------|------------------|
| APPLICATION: | 2024-11121 |
| APPLICANT: | LONE OAK FUND |
| PARCEL NO: | 3753 100 |
| PARCEL ADDRESS: | 360 5TH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,406,018.00 |
| APPLICANT'S OPINION: | \$603,313.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

42) Hearing, discussion, and possible action involving:

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|----------------------|----------------------------|
| APPLICATION: | 2024-11122 |
| APPLICANT: | A HENRALLY PROPERTIES INC. |
| PARCEL NO: | 0313 002 |
| PARCEL ADDRESS: | 59 GRANT AVE |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$5,636,659.00 |
| APPLICANT'S OPINION: | \$2,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

43) Hearing, discussion, and possible action involving:

| | |
|----------------------|---------------------|
| APPLICATION: | 2024-11125 |
| APPLICANT: | LMX PROPERTIES INC. |
| PARCEL NO: | 0164 031 |
| PARCEL ADDRESS: | 50 OSGOOD PL |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$13,437,967.00 |
| APPLICANT'S OPINION: | \$4,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

44) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------|
| APPLICATION: | 2024-11128 |
| APPLICANT: | LONE OAK FUND |
| PARCEL NO: | 3753 005 |
| PARCEL ADDRESS: | 360 5TH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,406,018.00 |
| APPLICANT'S OPINION: | \$603,313.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

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45) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------|
| APPLICATION: | 2024-11132 |
| APPLICANT: | LONE OAK FUND |
| PARCEL NO: | 3753 006A |
| PARCEL ADDRESS: | 360 5TH ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$2,952,842.00 |
| APPLICANT'S OPINION: | \$740,430.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

46) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------|
| APPLICATION: | 2024-1288 |
| APPLICANT: | MAK, CHRIS |
| PARCEL NO: | 1200 001C |
| PARCEL ADDRESS: | 535 BRODERICK ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$3,615,711.00 |
| APPLICANT'S OPINION: | \$2,170,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

47) Hearing, discussion, and possible action involving:

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|----------------------|----------------------------------|
| APPLICATION: | 2024-4715 |
| APPLICANT: | DUANE MORRIS LLP |
| PARCEL NO: | 20240054889 |
| PARCEL ADDRESS: | 1 MARKET SPEAR TOWER, #2000 |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$193,358.00 |
| APPLICANT'S OPINION: | \$48,948.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

48) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2024-4797 |
| APPLICANT: | GC EM CUBE LLC |
| PARCEL NO: | 0168 057 |
| PARCEL ADDRESS: | 650 DAVIS ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$54,405,717.00 |
| APPLICANT'S OPINION: | \$19,500,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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49) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2024-4798 |
| APPLICANT: | GC EM CUBE LLC |
| PARCEL NO: | 0167 063 |
| PARCEL ADDRESS: | 75 BROADWAY |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$56,378,735.00 |
| APPLICANT'S OPINION: | \$19,500,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

50) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2024-4799 |
| APPLICANT: | GC EM CUBE LLC |
| PARCEL NO: | 0171 068 |
| PARCEL ADDRESS: | 560 DAVIS ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$56,635,547.00 |
| APPLICANT'S OPINION: | \$19,500,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

51) Hearing, discussion, and possible action involving:

| | |
|----------------------|--|
| APPLICATION: | 2024-4804 |
| APPLICANT: | GOLDEN GATEWAY CENTER SPE LLC |
| PARCEL NO: | 0199 022 |
| PARCEL ADDRESS: | 200 WASHINGTON ST |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | \$15,000.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

52) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2024-4806 |
| APPLICANT: | VECCHIOLI FAMILY TRUSTS |
| PARCEL NO: | 0013 005 |
| PARCEL ADDRESS: | 2700-2750 TAYLOR ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$25,964,000.00 |
| APPLICANT'S OPINION: | \$11,000,000.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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53) Hearing, discussion, and possible action involving:

| | |
|----------------------|-------------------------|
| APPLICATION: | 2024-4807 |
| APPLICANT: | VECCHIOLI FAMILY TRUSTS |
| PARCEL NO: | 0013 005 |
| PARCEL ADDRESS: | 2700-2750 TAYLOR ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$25,964,000.00 |
| APPLICANT'S OPINION: | \$11,000,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

54) Hearing, discussion, and possible action involving:

| | |
|----------------------|-------------------------|
| APPLICATION: | 2024-4808 |
| APPLICANT: | VECCHIOLI FAMILY TRUSTS |
| PARCEL NO: | 0013 005 |
| PARCEL ADDRESS: | 2700-2750 TAYLOR ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$26,483,280.00 |
| APPLICANT'S OPINION: | \$8,000,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

55) Hearing, discussion, and possible action involving:

| | |
|----------------------|-------------------------|
| APPLICATION: | 2024-4809 |
| APPLICANT: | VECCHIOLI FAMILY TRUSTS |
| PARCEL NO: | 0013 005 |
| PARCEL ADDRESS: | 2700-2750 TAYLOR ST |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$27,012,940.00 |
| APPLICANT'S OPINION: | \$6,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

56) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2024-4821 |
| APPLICANT: | HGIT 181 SANCHEZ ST LP |
| PARCEL NO: | 3542 061 |
| PARCEL ADDRESS: | 2198 MARKET ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$68,238,494.00 |
| APPLICANT'S OPINION: | \$38,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
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57) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2024-4824 |
| APPLICANT: | 201 SPEAR PROPERTY LLC |
| PARCEL NO: | 3741 032 |
| PARCEL ADDRESS: | 201 SPEAR ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$166,700,000.00 |
| APPLICANT'S OPINION: | \$67,250,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

58) Hearing, discussion, and possible action involving:

| | |
|----------------------|--|
| APPLICATION: | 2024-4825 |
| APPLICANT: | CELTIC DEVELOPMENT LLC |
| PARCEL NO: | 3554 001 |
| PARCEL ADDRESS: | 1900 MISSION ST |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | \$4,850,000.00 |
| APPLICANT'S OPINION: | \$224,054.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

59) Hearing, discussion, and possible action involving:

| | |
|----------------------|-------------------------------------|
| APPLICATION: | 2024-4826 |
| APPLICANT: | FO 575 OFARRELL STREET PROPERTY LLC |
| PARCEL NO: | 0323 020 |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$11,196,516.00 |
| APPLICANT'S OPINION: | \$5,502,816.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | REGULAR |

60) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2024-4837 |
| APPLICANT: | ONG, CAREY |
| PARCEL NO: | 0103 006 |
| PARCEL ADDRESS: | 18 CADELL PL |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$1,246,862.00 |
| APPLICANT'S OPINION: | \$1,050,000.00 |
| TAXABLE YEAR: | 2020 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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61) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------|
| APPLICATION: | 2024-4838 |
| APPLICANT: | ONG, CAREY |
| PARCEL NO: | 0103 006 |
| PARCEL ADDRESS: | 18 CADELL PL |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,274,405.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

62) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------|
| APPLICATION: | 2024-4839 |
| APPLICANT: | ONG, CAREY |
| PARCEL NO: | 0103 006 |
| PARCEL ADDRESS: | 18 CADELL PL |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,299,892.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

63) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------|
| APPLICATION: | 2024-4840 |
| APPLICANT: | ONG, CAREY |
| PARCEL NO: | 0103 006 |
| PARCEL ADDRESS: | 18 CADELL PL |
| TOPIC: | Decline in Value |
| CURRENT ASSESSMENT: | \$1,325,887.00 |
| APPLICANT'S OPINION: | \$1,000,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | ESCAPE |

64) Hearing, discussion, and possible action involving:

| | |
|----------------------|------------------------------|
| APPLICATION: | 2024-4857 |
| APPLICANT: | GREENWICH CLEAN TIME |
| PARCEL NO: | 20250006403 |
| PARCEL ADDRESS: | 1720 GREENWICH ST |
| TOPIC: | Personal Property / Fixtures |
| CURRENT ASSESSMENT: | \$262,000.00 |
| APPLICANT'S OPINION: | \$55,000.00 |
| TAXABLE YEAR: | 2025 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |
| STATUS: | WITHDRAWN |

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65) Hearing, discussion, and possible action involving:

| | |
|----------------------|---------------------|
| APPLICATION: | 2024-4876 |
| APPLICANT: | RATCLIFFE, KEVIN |
| PARCEL NO: | 814430 |
| CURRENT ASSESSMENT: | \$46,622.00 |
| APPLICANT'S OPINION: | \$2,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | SUPPLEMENTAL |

66) Hearing, discussion, and possible action involving:

| | |
|----------------------|---------------------|
| APPLICATION: | 2024-4877 |
| APPLICANT: | RATCLIFFE, KEVIN |
| PARCEL NO: | 814430 |
| CURRENT ASSESSMENT: | \$46,622.00 |
| APPLICANT'S OPINION: | \$2,000.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Possessory Interest |
| ROLL TYPE: | ESCAPE |

67) Hearing, discussion, and possible action involving:

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|----------------------|---|
| APPLICATION: | 2024-4878 |
| APPLICANT: | ASHIZAWA, PHILIP |
| PARCEL NO: | 0686 032 |
| PARCEL ADDRESS: | 1672-1674 POST ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$396,468.00 |
| APPLICANT'S OPINION: | \$250,000.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

68) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2024-4879 |
| APPLICANT: | ASHIZAWA, PHILIP |
| PARCEL NO: | 0686 034 |
| PARCEL ADDRESS: | 1696-1698 POST ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$6,089,473.00 |
| APPLICANT'S OPINION: | \$4,500,000.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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69) Hearing, discussion, and possible action involving:

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|----------------------|---|
| APPLICATION: | 2024-4880 |
| APPLICANT: | ASHIZAWA, PHILIP |
| PARCEL NO: | 0686 057 |
| PARCEL ADDRESS: | 1662-1664 POST ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$786,226.00 |
| APPLICANT'S OPINION: | \$500,000.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

70) Hearing, discussion, and possible action involving:

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|----------------------|----------------------------------|
| APPLICATION: | 2024-4889 |
| APPLICANT: | NOTION LABS INC |
| PARCEL NO: | 20240054967 |
| PARCEL ADDRESS: | 2300 HARRISON ST, #2 |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$2,250,490.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

71) Hearing, discussion, and possible action involving:

| | |
|----------------------|----------------------------------|
| APPLICATION: | 2024-4890 |
| APPLICANT: | NOTION LABS INC |
| PARCEL NO: | 20240055631 |
| PARCEL ADDRESS: | 2300 HARRISON ST, #2 |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$338,471.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

72) Hearing, discussion, and possible action involving:

| | |
|----------------------|----------------------------------|
| APPLICATION: | 2024-4891 |
| APPLICANT: | NOTION LABS INC |
| PARCEL NO: | 20240055632 |
| PARCEL ADDRESS: | 2300 HARRISON ST, #2 |
| TOPIC: | Audit Under R&T Code Section 469 |
| CURRENT ASSESSMENT: | \$346,643.00 |
| APPLICANT'S OPINION: | \$0.00 |
| TAXABLE YEAR: | 2024 |
| APPEAL TYPE: | Personal Property |
| ROLL TYPE: | ESCAPE |

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73) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2024-4893 |
| APPLICANT: | SFII 1390 MARKET STRET LLC |
| PARCEL NO: | 0813 009 |
| PARCEL ADDRESS: | 1390 MARKET ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$86,800,000.00 |
| APPLICANT'S OPINION: | \$54,500,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

74) Hearing, discussion, and possible action involving:

| | |
|----------------------|---------------------------------|
| APPLICATION: | 2024-4895 |
| APPLICANT: | DC SAN FRANCISCO 1 PROPERTY LLC |
| PARCEL NO: | 3794 006 |
| PARCEL ADDRESS: | 701 3RD ST |
| CURRENT ASSESSMENT: | \$128,323,417.00 |
| APPLICANT'S OPINION: | \$108,490,854.00 |
| TAXABLE YEAR: | 2021 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | SUPPLEMENTAL |

75) Hearing, discussion, and possible action involving:

| | |
|----------------------|---------------------------------|
| APPLICATION: | 2024-4896 |
| APPLICANT: | DC SAN FRANCISCO 1 PROPERTY LLC |
| PARCEL NO: | 3794 006 |
| PARCEL ADDRESS: | 701 3RD ST |
| CURRENT ASSESSMENT: | \$127,999,212.00 |
| APPLICANT'S OPINION: | \$108,183,025.00 |
| TAXABLE YEAR: | 2022 |
| APPEAL TYPE: | Both Real & Personal Prty |
| ROLL TYPE: | SUPPLEMENTAL |

76) Hearing, discussion, and possible action involving:

| | |
|----------------------|--|
| APPLICATION: | 2024-4911 |
| APPLICANT: | MISSION ROCK PARCEL A OWNER, LLC |
| PARCEL NO: | 8719B002 |
| PARCEL ADDRESS: | 301-499 CHINA BASIN ST |
| TOPIC: | Base Year/New Construction-Incorrect Value |
| CURRENT ASSESSMENT: | \$250,000,000.00 |
| APPLICANT'S OPINION: | \$200,400,000.00 |
| TAXABLE YEAR: | 2023 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |
| STATUS: | WD/PHC |

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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

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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

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 或致電 (415) 554 5184 聯絡我們.

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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 o tumawag sa (415) 554-5184.

* Public comment will be taken on every item on the agenda.