

Phone (415) 554-6778  
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E-mail AAB@sfgov.org



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

**Agenda\* / Notice of Assessment Appeals Board  
Assessment Appeals Board 1 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 446 325 409#  
Wednesday, February 07, 2024  
09:30 AM (ALL DAY)**

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:	2021-0991
APPLICANT:	SF ARMORY OWNER LLC
PARCEL NO:	3547 001
PARCEL ADDRESS:	1800 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$85,626,604.00
APPLICANT'S OPINION:	\$50,000,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1452  
APPLICANT: SF II 1390 MARKET ST. LLC  
PARCEL NO: 0813 009  
PARCEL ADDRESS: 1390 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$115,419,403.00  
APPLICANT'S OPINION: \$57,709,701.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1099  
APPLICANT: GRE-F 222 KEARNY FEE LLC  
PARCEL NO: 0288 010  
PARCEL ADDRESS: 180 SUTTER ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$63,773,783.00  
APPLICANT'S OPINION: \$31,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1100  
APPLICANT: GRE-F 222 KEARNY FEE LLC  
PARCEL NO: 0288 011  
PARCEL ADDRESS: 220 KEARNY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$22,898,171.00  
APPLICANT'S OPINION: \$11,400,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1101  
APPLICANT: GRE-F 222 KEARNY FEE LLC  
PARCEL NO: 0288 029  
PARCEL ADDRESS: 222 KEARNY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$28,167,461.00  
APPLICANT'S OPINION: \$20,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1223  
APPLICANT: HARRISON FREMONT PARK, LLC  
PARCEL NO: 3766 263  
PARCEL ADDRESS: 333 HARRISON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,448,735.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1249  
APPLICANT: ESSEX PORTFOLIO LP  
PARCEL NO: 8710 009  
PARCEL ADDRESS: 701 CHINA BASIN ST  
TOPIC:  
CURRENT ASSESSMENT: \$129,077,482.00  
APPLICANT'S OPINION: \$120,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1250  
APPLICANT: ESSEX PORTFOLIO LP  
PARCEL NO: 8711 017  
PARCEL ADDRESS: 1200 4TH ST  
TOPIC:  
CURRENT ASSESSMENT: \$129,099,468.00  
APPLICANT'S OPINION: \$120,600,690.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1254  
APPLICANT: 799 SVN LLC  
PARCEL NO: 3591 024  
PARCEL ADDRESS: 793 S SOUTH VAN NESS AVE  
TOPIC:  
CURRENT ASSESSMENT: \$35,441,321.00  
APPLICANT'S OPINION: \$17,720,661.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1255  
APPLICANT: 799 SVN LLC  
PARCEL NO: 3591 024  
PARCEL ADDRESS: 793 S SOUTH VAN NESS AVE  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$46,900,000.00  
APPLICANT'S OPINION: \$15,425,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1298  
APPLICANT: COINBASE INC  
PARCEL NO: 20220030028  
PARCEL ADDRESS: 430 CALIFORNIA ST  
TOPIC:  
CURRENT ASSESSMENT: \$37,719,365.00  
APPLICANT'S OPINION: \$18,859,683.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1356  
APPLICANT: SF ARMORY OWNER LLC  
PARCEL NO: 3547 001  
PARCEL ADDRESS: 1800 MISSION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$87,339,135.00  
APPLICANT'S OPINION: \$50,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1364  
APPLICANT: ARE-SAN FRANCISCO NO 53 LLC  
PARCEL NO: 3786 037  
PARCEL ADDRESS: 645 5TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$142,173,999.00  
APPLICANT'S OPINION: \$71,086,999.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1369  
APPLICANT: SF II 1390 MARKET ST. LLC  
PARCEL NO: 0813 009  
PARCEL ADDRESS: 1390 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$117,727,790.00  
APPLICANT'S OPINION: \$58,863,895.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1370  
APPLICANT: SFI SHARON LLC  
PARCEL NO: 3707 035  
PARCEL ADDRESS: 39-63 NEW MONTGOMERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$67,538,215.00  
APPLICANT'S OPINION: \$33,769,108.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1432  
APPLICANT: PINE STREET CA INC  
PARCEL NO: 0258 041  
PARCEL ADDRESS: 500V PINE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$76,736,033.00  
APPLICANT'S OPINION: \$40,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

**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/>.

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### **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**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact [bos@sfgov.org](mailto:bos@sfgov.org) or call (415) 554-5184.

**AVISO EN ESPAÑOL:** La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame [bos@sfgov.org](mailto:bos@sfgov.org) or (415) 554-5184.

**PAUNAWA:** Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求  
請電 (415) 554-7719.

More Information: English | 中文 | Español | Filipino

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