

## 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: 455 200 093#

# Friday, February 19, 2021 9:30 AM

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 2) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0545

APPLICANT: QIA SR SAN FRANCISCO OPERATING LLC

PARCEL NO: 3722 257 PARCEL ADDRESS: 0125 3RD ST

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$169,320,000.00 APPLICANT'S OPINION: \$118,524,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0901

APPLICANT: DONG LIVING TRUST

PARCEL NO: 0060 008

PARCEL ADDRESS: 1730 KEARNY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$7,880,187.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2011

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE



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4) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0902

APPLICANT: DONG LIVING TRUST

PARCEL NO: 0060 008

PARCEL ADDRESS: 1730 KEARNY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$8,037,790.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

5) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0903

APPLICANT: DONG LIVING TRUST

PARCEL NO: 0060 008

PARCEL ADDRESS: 1730 KEARNY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$8,198,545.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

6) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0904

APPLICANT: DONG LIVING TRUST

PARCEL NO: 0060 008

PARCEL ADDRESS: 1730 KEARNY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$8,235,765.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

7) Hearing, discussion, and possible action involving:

APPLICATION: 2018-0905

APPLICANT: DONG LIVING TRUST

PARCEL NO: 0060 008

PARCEL ADDRESS: 1730 KEARNY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$8,400,315.00 APPLICANT'S OPINION: \$4,450,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE



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

APPLICATION: 2018-0906

APPLICANT: DONG LIVING TRUST

PARCEL NO: 0060 008

PARCEL ADDRESS: 1730 KEARNY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$8,528,418.00 APPLICANT'S OPINION: \$4,450,000.00

TAXABLE YEAR: 2016

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

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

APPLICATION: 2018-0907

APPLICANT: DONG LIVING TRUST

PARCEL NO: 0060 008

PARCEL ADDRESS: 1730 KEARNY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$8,698,986.00 APPLICANT'S OPINION: \$4,450,000.00

TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

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

APPLICATION: 2018-0908

APPLICANT: DONG LIVING TRUST

PARCEL NO: 0060 008

PARCEL ADDRESS: 1730 KEARNY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$8,872,964.00 APPLICANT'S OPINION: \$4,450,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

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

APPLICATION: 2018-1054

APPLICANT: 440 GEARY OWNER LP

PARCEL NO: 0306 007

PARCEL ADDRESS: 0436-0440 GEARY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,600,000.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2016

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL



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

APPLICATION: 2018-1055

APPLICANT: 440 GEARY OWNER LP

PARCEL NO: 0306 007

PARCEL ADDRESS: 0436-0440 GEARY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,240,000.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2017

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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

APPLICATION: 2019-0043

APPLICANT: GEARY DARLING LP

PARCEL NO: 0317 001

PARCEL ADDRESS: 0501-0507 GEARY ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$131,438,487.00 APPLICANT'S OPINION: \$65,719,243.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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

APPLICATION: 2019-0044

APPLICANT: GEARY DARLING LP

PARCEL NO: 0317 026

PARCEL ADDRESS: 0034 SHANNON ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,337,051.00 APPLICANT'S OPINION: \$1,168,525.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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

APPLICATION: 2019-0077 APPLICANT: FENG 24TH LLC

PARCEL NO: 4264 001

PARCEL ADDRESS: 2601-2611 24TH ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,203,100.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2016

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL



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

APPLICATION: 2019-0078

APPLICANT: FENG 24TH LLC

PARCEL NO: 4264 001

PARCEL ADDRESS: 2601-2611 24TH ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,203,100.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2017

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL

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

APPLICATION: 2019-0079

APPLICANT: FENG 24TH LLC

PARCEL NO: 4264 001

PARCEL ADDRESS: 2601-2611 24TH ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$5,304,000.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: ESCAPE

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

APPLICATION: 2019-0096

APPLICANT: PEBBLEBROOK HOTEL TRUST

PARCEL NO: 2018304195
PARCEL ADDRESS: 0008 MISSION ST
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$166,024,322.00 APPLICANT'S OPINION: \$83,012,160.00

TAXABLE YEAR: 2018

APPEAL TYPE: Possessory Interest SUPPLEMENTAL

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

APPLICATION: 2019-0104

APPLICANT: SERENITY NOW LP

PARCEL NO: 0317 003

PARCEL ADDRESS: 0401-0405 TAYLOR ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$107,090,073.00 APPLICANT'S OPINION: \$75,000,000.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property ROLL TYPE: SUPPLEMENTAL



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

APPLICATION: 2019-0173

APPLICANT: LET IT FLHO LP

PARCEL NO: 0315 003

PARCEL ADDRESS: 0201 POWELL ST TOPIC: **Pre-Hearing Conference** 

**CURRENT ASSESSMENT:** \$104,125,475.00 \$60,203,821.00 APPLICANT'S OPINION:

TAXABLE YEAR: 2018

APPEAL TYPE: Personal Property **SUPPLEMENTAL ROLL TYPE:** 

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

APPLICATION: 2019-0174

APPLICANT: LET IT FLHO LP

PARCEL NO: 0315 006

PARCEL ADDRESS: 0221-0225 POWELL ST TOPIC: **Pre-Hearing Conference** 

**CURRENT ASSESSMENT:** \$20,049,552.00 APPLICANT'S OPINION: \$11,592,357.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property **ROLL TYPE: SUPPLEMENTAL** 

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

APPLICATION: 2019-0175

APPLICANT: LET IT FLHO LP

0315 007 PARCEL NO:

PARCEL ADDRESS: 0201 POWELL ST TOPIC: Pre-Hearing Conference

**CURRENT ASSESSMENT:** \$16,259,967.00 APPLICANT'S OPINION: \$9,401,274.00

TAXABLE YEAR: 2018

Real Property APPEAL TYPE: **ROLL TYPE: SUPPLEMENTAL** 

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

2019-0176 APPLICATION:

LET IT FLHO LP APPLICANT:

PARCEL NO: 0315 008 PARCEL ADDRESS: 0201 POWELL ST

TOPIC: **Pre-Hearing Conference CURRENT ASSESSMENT:** \$16,645,535.00

APPLICANT'S OPINION: \$9,624,204.00 TAXABLE YEAR: 2018

APPEAL TYPE: Real Property **SUPPLEMENTAL ROLL TYPE:** 



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

APPLICATION: 2019-0177

APPLICANT: LET IT FLHO LP

PARCEL NO: 0315 009

PARCEL ADDRESS: 0201 POWELL ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$15,874,398.00 APPLICANT'S OPINION: \$9,178,344.00

TAXABLE YEAR: 2018

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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

APPLICATION: 2019-0188

APPLICANT: EQUINOX FITNESS SC SAN FRANCISCO

PARCEL NO: 2019206878
PARCEL ADDRESS: 0747 MARKET ST
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$23,239,419.00 APPLICANT'S OPINION: \$5,800,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2019-0189

APPLICANT: EQUINOX FITNESS UNION ST., INC.

PARCEL NO: 2019206779
PARCEL ADDRESS: 2055 UNION ST
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$12,013,667.00 APPLICANT'S OPINION: \$3,100,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2019-0247

APPLICANT: MICROSOFT CORPORATION - YAMMER

PARCEL NO: 2019206449

PARCEL ADDRESS: 1355 MARKET ST TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$18,394,154.00 APPLICANT'S OPINION: \$4,409,962.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN



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

APPLICATION: 2019-0248

APPLICANT: MICROSOFT CORPORATION

PARCEL NO: 2019206447

PARCEL ADDRESS: 0845 MARKET ST, SPC 257

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$7,784,600.00 APPLICANT'S OPINION: \$3,892,300.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

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

APPLICATION: 2019-0386

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2019207200 PARCEL ADDRESS: 0601 16TH ST

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$3,836,412.00 APPLICANT'S OPINION: \$1,329,591.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2019-0387

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2019207199

PARCEL ADDRESS: 0001 MONTGOMERY ST, #450

TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,715,916.00
APPLICANT'S OPINION: \$498,171.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

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

APPLICATION: 2019-0389

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2019204794

PARCEL ADDRESS: 0865 MARKET ST, BOX/A TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,097,315.00 APPLICANT'S OPINION: \$620,819.00 TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR



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32) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0390

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2019204793

PARCEL ADDRESS: 3251 20TH AVE, #300 TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$1,076,985.00 APPLICANT'S OPINION: \$246,926.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0391

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2019206511
PARCEL ADDRESS: 0460 DAVIS CT
TOPIC: Pre-Hearing Conference

CURRENT ASSESSMENT: \$2,094,299.00
APPLICANT'S OPINION: \$434,338.00

TAXABLE YEAR: 2019

APPEAL TYPE: Personal 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.

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>

## **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 <a href="www.sfgov.org/ethics">www.sfgov.org/ethics</a>.

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



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matter commenced until 12 months after the board or commission has made a final decision, or any appeal to another City agency from that decision has been resolved. For more information about this restriction, visit sfethics.org.

## **Disability Access**

To request sign language interpreters, readers, large print agendas or other accommodations, please contact (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

## 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 Wilson Ng or Arthur Khoo at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame Wilson Ng or Arthur Khoo at (415) 554-5184.

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

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

More Information: English | 中文 | Español | Filipino

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