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

Room 406, City Hall

Monday, March 23, 2026
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) 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:	2022-0548
APPLICANT:	233 GEARY STREET PROPERTY OWNER LLC
PARCEL NO:	0314 020
PARCEL ADDRESS:	233 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$262,794,600.00
APPLICANT'S OPINION:	$131,396,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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3) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3297
APPLICANT:	233 GEARY STREET PROPERTY OWNER
PARCEL NO:	0314 020
PARCEL ADDRESS:	233 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$268,050,528.00
APPLICANT'S OPINION:	$134,026,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

4) Hearing, discussion, and possible action involving:

APPLICATION:	2024-0032
APPLICANT:	LARIZADEH, MAHMOUD
PARCEL NO:	0160 014a
PARCEL ADDRESS:	1324-1326 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,885,938.00
APPLICANT'S OPINION:	$0.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2024-1063
APPLICANT:	233 GEARY STREET PROPERTY OWNE
PARCEL NO:	0314 020
PARCEL ADDRESS:	233 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$273,411,538.00
APPLICANT'S OPINION:	$136,706,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9323
APPLICANT:	POST-MONTGOMERY ASSOCIATES
PARCEL NO:	0292 004
PARCEL ADDRESS:	68-82 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$19,781,454.00
APPLICANT'S OPINION:	$9,824,780.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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7) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9324
APPLICANT:	POST-MONTGOMERY ASSOCIATES
PARCEL NO:	0292 005
PARCEL ADDRESS:	98 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,168,124.00
APPLICANT'S OPINION:	$1,584,062.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9328
APPLICANT:	POST-MONTGOMERY ASSOCIATES
PARCEL NO:	0292 006
PARCEL ADDRESS:	110 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,632,247.00
APPLICANT'S OPINION:	$2,816,124.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9392
APPLICANT:	POST-MONTGOMERY ASSOCIATES
PARCEL NO:	0292 007
PARCEL ADDRESS:	116 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,816,107.00
APPLICANT'S OPINION:	$1,408,054.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9393
APPLICANT:	POST-MONTGOMERY ASSOCIATES
PARCEL NO:	0292 008
PARCEL ADDRESS:	120-130 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$9,064,953.00
APPLICANT'S OPINION:	$4,324,806.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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11) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9394
APPLICANT:	POST-MONTGOMERY ASSOCIATES
PARCEL NO:	0292 014
PARCEL ADDRESS:	42-98 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,917,738.00
APPLICANT'S OPINION:	$4,458,869.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9395
APPLICANT:	POST-MONTGOMERY ASSOCIATES
PARCEL NO:	0292 015
PARCEL ADDRESS:	165 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$467,541,072.00
APPLICANT'S OPINION:	$233,770,536.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9396
APPLICANT:	POST-MONTGOMERY ASSOCIATES
PARCEL NO:	0292 016
PARCEL ADDRESS:	165 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$15,859,509.00
APPLICANT'S OPINION:	$7,929,754.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9676
APPLICANT:	FC 2175 MARKET LP
PARCEL NO:	3543 028
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,546,289.00
APPLICANT'S OPINION:	$773,144.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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15) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9678
APPLICANT:	FC 2175 WORKFORCE LP
PARCEL NO:	3543 027
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,092,043.00
APPLICANT'S OPINION:	$1,046,022.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9679
APPLICANT:	FC 2175 WORKFORCE LP
PARCEL NO:	3543 026
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,457,506.00
APPLICANT'S OPINION:	$2,728,753.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9680
APPLICANT:	FC 2175 MARKET LLC
PARCEL NO:	3543 025
PARCEL ADDRESS:	2175 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$52,924,242.00
APPLICANT'S OPINION:	$26,402,082.00
TAXABLE YEAR:	2024
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.

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.

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

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister. Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. 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.

The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485. There is accessible parking in the vicinity of City Hall at Civic Center Plaza and adjacent to Davies Hall and the War Memorial Complex. Accessible curbside parking is available on Dr. Carlton B. Goodlett Place and Grove Street.

In order to assist the City's efforts to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to perfumes and various other chemical-based scented products. Please help the City to accommodate these individuals.

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 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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Intérpretes de idiomas: Para asegurar la disponibilidad de los servicios de interpretación en chino, filipino y español, presente su petición por lo menos con dos (2) días hábiles de antelación previo a la reunión. Para más información o para solicitar los servicios, envíe su mensaje a bos@sfgov.org o llame al (415) 554-5184.

TAGA SALIN-WIKA: Ipaabot sa amin ang mga kahilingan sa pag salin-wika sa Kastila, Tsino at Pilipino ng hindi bababa sa dalawang araw bago ang pulong. Makakatulong ito upang tiyakin na ang mga serbisyo ay nakalaan at nakahanda. Para sa dagdag kaalaman o para humiling ng serbisyo, maki pagugnayan po sa bos@sfgov.org o tumawag sa (415) 554-5184.

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