

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
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: 324 097 579#**

**Thursday, May 11, 2023  
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:	2021-1538
APPLICANT:	WHOLE FOODS MARKET CALIF INC
PARCEL NO:	3180 008
PARCEL ADDRESS:	1150 OCEAN AVE
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$16,385,288.00
APPLICANT'S OPINION:	\$14,188,434.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



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

4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1539  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 3535 043  
PARCEL ADDRESS: 2001 MARKET ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$36,439,954.00  
APPLICANT'S OPINION: \$33,801,764.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1540  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 3751 411  
PARCEL ADDRESS: 788 HARRISON ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$8,164,254.00  
APPLICANT'S OPINION: \$6,204,725.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1541  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 3978 004  
PARCEL ADDRESS: 450 RHODE ISLAND ST, MARKET  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$25,294,264.00  
APPLICANT'S OPINION: \$23,648,582.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1542  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 20210011030  
PARCEL ADDRESS: 1765 CALIFORNIA ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$8,493,844.00  
APPLICANT'S OPINION: \$4,245,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



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

8) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1543  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 20210011140  
PARCEL ADDRESS: 3950 24TH ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$5,379,482.00  
APPLICANT'S OPINION: \$2,690,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1544  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 20210011459  
PARCEL ADDRESS: 690 STANYAN ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$7,042,456.00  
APPLICANT'S OPINION: \$3,525,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1595  
APPLICANT: MOLTOBEST LP  
PARCEL NO: 3509 003  
PARCEL ADDRESS: 122 9TH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,400,000.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1765  
APPLICANT: TOPGOLF MEDIA LLC  
PARCEL NO: 20210012733  
PARCEL ADDRESS: 160 PINE ST #510  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$1,689,756.00  
APPLICANT'S OPINION: \$250,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



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

12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7335  
APPLICANT: CHANG, PHILIP  
PARCEL NO: 3746 215  
PARCEL ADDRESS: 338 MAIN ST, #10D  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$996,411.00  
APPLICANT'S OPINION: \$890,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7336  
APPLICANT: CHANG, SHU-WEI  
PARCEL NO: 3746 295  
PARCEL ADDRESS: 338 MAIN ST #21D  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,399,348.00  
APPLICANT'S OPINION: \$1,090,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7372  
APPLICANT: PELTA, JACOB  
PARCEL NO: 2061 001  
PARCEL ADDRESS: 1801 24TH AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,758,422.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7375  
APPLICANT: PELTA, JACOB  
PARCEL NO: 2061 046  
PARCEL ADDRESS: 1800 25TH AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,485,576.00  
APPLICANT'S OPINION: \$2,275,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



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

16) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7416  
APPLICANT: BASH, ORI  
PARCEL NO: 0718 013  
PARCEL ADDRESS: 928 VAN NESS AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,995,006.00  
APPLICANT'S OPINION: \$1,950,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7418  
APPLICANT: BASH, ORI  
PARCEL NO: 3543 003  
PARCEL ADDRESS: 240-250 CHURCH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$4,149,062.00  
APPLICANT'S OPINION: \$2,429,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7453  
APPLICANT: SUN, CHEN  
PARCEL NO: 3962 065  
PARCEL ADDRESS: 338 POTRERO AVE #705  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$888,244.00  
APPLICANT'S OPINION: \$780,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2021-7465  
APPLICANT: 320 CAPP STREET LLC  
PARCEL NO: 3590 040  
PARCEL ADDRESS: 320-324 CAPP ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,671,271.00  
APPLICANT'S OPINION: \$800,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



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

### **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).

### **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.

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



**ASSESSMENT APPEALS BOARD**

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

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.