

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: : 407 210 094#

Tuesday, June 06, 2023 09:30 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) 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: 2022-7414

APPLICANT: 570 GROVE 573 BIRCH A2 LP

PARCEL NO: 0794 011

PARCEL ADDRESS: 570 GROVE ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,398,359.00 APPLICANT'S OPINION: \$2,200,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7415
APPLICANT: 845 PINE A2 LP
PARCEL NO: 0273 001E
PARCEL ADDRESS: 845 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,277,355.00
APPLICANT'S OPINION: \$6,650,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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5) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7416 APPLICANT: 1201 PINE A2 LP

PARCEL NO: 0277 001
PARCEL ADDRESS: 1201 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$6,359,859.00
APPLICANT'S OPINION: \$3,150,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7417

APPLICANT: 1801 LEAVENWORTH A2 LP

PARCEL NO: 0125 005C

PARCEL ADDRESS: 1801 LEAVENWORTH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,596,785.00 APPLICANT'S OPINION: \$4,295,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7418

APPLICANT: 1955 LEAVENWORTH A2 LP

PARCEL NO: 0122 001

PARCEL ADDRESS: 1955 LEAVENWORTH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,108,237.00 APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7419

APPLICANT: 2240 LARKIN A2 LP

PARCEL NO: 0123 046

PARCEL ADDRESS: 2240-2242 LARKIN ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$7,222,665.00 APPLICANT'S OPINION: \$3,650,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7420

APPLICANT: 2275 BROADWAY A2 LP

PARCEL NO: 0581 014

PARCEL ADDRESS: 2275 BROADWAY TOPIC: Decline in Value CURRENT ASSESSMENT: \$36,035,046.00 APPLICANT'S OPINION: \$17,980,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7421

APPLICANT: 2737 SUTTER A2 LP

PARCEL NO: 1073 017

PARCEL ADDRESS: 2737 SUTTER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,444,998.00 APPLICANT'S OPINION: \$3,225,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7423

APPLICANT: 2927 SACRAMENTO A2 LP

PARCEL NO: 1025 032

PARCEL ADDRESS: 2927 SACRAMENTO ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,433,888.00 APPLICANT'S OPINION: \$3,210,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7424

APPLICANT: PETRICK, JOHN

PARCEL NO: 1840 029

PARCEL ADDRESS: 1446-1448 14TH AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,164,257.00 APPLICANT'S OPINION: \$1,407,000.00

TAXABLE YEAR: 2022



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13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7427 APPLICANT: TAM, ANDREW

PARCEL NO: 0195 008

PARCEL ADDRESS: 646-654 WASHINGTON ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$6,096,833.00 APPLICANT'S OPINION: \$4,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7428 APPLICANT: TAM, ANDREW

PARCEL NO: 0194 024

PARCEL ADDRESS: 32-38 WENTWORTH PL

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,626,893.00 APPLICANT'S OPINION: \$2,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7436

APPLICANT: LINGANG INVESTMENT LLC

PARCEL NO: 0175 029

PARCEL ADDRESS: 755 SANSOME ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$47,612,638.00 APPLICANT'S OPINION: \$23,800,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

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



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17) Hearing, discussion, and possible action involving:

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 STATUS: POST/TP

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7452

APPLICANT: 100-120 POWELL OWNER LP

PARCEL NO: 0327 012

PARCEL ADDRESS: 100-118 POWELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$90,336,710.00 APPLICANT'S OPINION: \$8,800,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

19) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7454

APPLICANT: 100-120 POWELL OWNER LP

PARCEL NO: 0327 013

PARCEL ADDRESS: 120 POWELL ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$38,053,027.00 APPLICANT'S OPINION: \$3,700,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

20) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7456

APPLICANT: WIDDOWS, AMY

PARCEL NO: 4004 028

PARCEL ADDRESS: 217 ARKANSAS ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,439,258.00 APPLICANT'S OPINION: \$2,415,107.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR



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21) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7461

APPLICANT: ANCHORAGE HOLDINGS LP

PARCEL NO: 0011 007

PARCEL ADDRESS: 2800 LEAVENWORTH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$72,969,136.00 APPLICANT'S OPINION: \$7,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

22) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7462

APPLICANT: ACHORAGE HOLDINGS LP

PARCEL NO: 0011 008 PARCEL ADDRESS: 500 BEACH ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$53,985,746.00 APPLICANT'S OPINION: \$5,300,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

23) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7463

APPLICANT: SERENITY NOW LP

PARCEL NO: 0317 003

PARCEL ADDRESS: 401-405 TAYLOR ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$112,570,784.00 APPLICANT'S OPINION: \$11,200,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

24) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7464
APPLICANT: 229 ELLIS LLC
PARCEL NO: 0331 001A
PARCEL ADDRESS: 229 ELLIS ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$17,744,058.00
APPLICANT'S OPINION: \$1,699,000.00

TAXABLE YEAR: 2022



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25) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7465

APPLICANT: REGENCY CENTERS LP

PARCEL NO: 3931A001

PARCEL ADDRESS: 200 POTRERO AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$8,967,895.00 APPLICANT'S OPINION: \$2,172,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

26) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7466

APPLICANT: REGENCY CENTERS LP

PARCEL NO: 3931A002

PARCEL ADDRESS: 226 POTRERO AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,968,560.00 APPLICANT'S OPINION: \$491,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

27) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7470

APPLICANT: RAMBLERS HOTEL OWNERS LP

PARCEL NO: 3705Z001
PARCEL ADDRESS: 12 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$67,345,850.00
APPLICANT'S OPINION: \$6,200,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

28) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7471

APPLICANT: CRUSADERS HOTEL OWNER LP

PARCEL NO: 0306 022
PARCEL ADDRESS: 545 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$59,158,972.00
APPLICANT'S OPINION: \$5,500,000.00

TAXABLE YEAR: 2022



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29) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7472

APPLICANT: CRUSADERS HOTEL OWNER LP

PARCEL NO: 0306 020
PARCEL ADDRESS: 555 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$15,795,235.00
APPLICANT'S OPINION: \$1,579,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

30) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7473

APPLICANT: HOYAS OWNER LLC

PARCEL NO: 3705 039
PARCEL ADDRESS: 360 JESSIE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$37,861,213.00
APPLICANT'S OPINION: \$3,500,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: POST/TP

31) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7474

APPLICANT: CREEDENCE HOTEL OWNER LP

PARCEL NO: 0030 001

PARCEL ADDRESS: 425 NORTH POINT ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$133,133,759.00 APPLICANT'S OPINION: \$13,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

32) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7478

APPLICANT: AXIS FEE OWNER LLC

PARCEL NO: 5431A041

PARCEL ADDRESS: 5830-5880 3RD ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$70,132,465.00 APPLICANT'S OPINION: \$34,000,000.00

TAXABLE YEAR: 2022



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33) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7493

APPLICANT: ROUSSEL, ERIC

PARCEL NO: 0822 019
PARCEL ADDRESS: 874 FELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,610,370.00
APPLICANT'S OPINION: \$1,047,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7532

APPLICANT: HARNEY, CHRIS

PARCEL NO: 5272 048

PARCEL ADDRESS: 1610 JERROLD AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,982,401.00 \$1,600,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

35) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7546

APPLICANT: BIBERKRAUT, PAUL

PARCEL NO: 3776 024Z
PARCEL ADDRESS: 555 4TH ST, P-24
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$80,848.00

APPLICANT'S OPINION: \$46,000.00 TAXABLE YEAR: \$2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

36) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7559 APPLICANT: BASH, ORI PARCEL NO: 0718 013

PARCEL ADDRESS: 928 VAN NESS AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,074,923.00 APPLICANT'S OPINION: \$2,000,000.00

TAXABLE YEAR: 2022



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37) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7560 APPLICANT: BASH, ORI PARCEL NO: 6633 017

PARCEL ADDRESS: 1747 CHURCH ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,627,932.00 APPLICANT'S OPINION: \$1,500,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

38) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7576

APPLICANT: BPP EMBARCADERO SQUARE PRPT OWNER LLC BLACKSTONE PRPT

PARCEL NO: 0167 063

PARCEL ADDRESS: 75 BROADWAY
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$86,624,809.00
APPLICANT'S OPINION: \$65,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

39) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7577

APPLICANT: BPP EMBARCADERO SQUARE PRPT OWNER LLC BLACKSTONE PRPT

PARCEL NO: 0168 057

PARCEL ADDRESS: 57 THE EMBARCADERO

TOPIC: Decline in Value CURRENT ASSESSMENT: \$83,740,895.00 APPLICANT'S OPINION: \$65,000,000.00

TAXABLE YEAR: 2022

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WD/PHC

40) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7578

APPLICANT: BPP EMBARCADERO SQUARE PRPT OWNER LLC BLACKSTONE PRPT

PARCEL NO: 0171 068

PARCEL ADDRESS: 1 JACKSON ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$87,173,032.00 APPLICANT'S OPINION: \$65,000,000.00

TAXABLE YEAR: 2022



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41) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7631 APPLICANT: VARO PARCEL NO: 20220010268

PARCEL ADDRESS: 222 KEARNY ST, FL 9
TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$222,623.00 APPLICANT'S OPINION: \$1.00 TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

42) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7632 APPLICANT: VARO BANK PARCEL NO: 20220028430

PARCEL ADDRESS: 100 MONTGOMERY ST #1200 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,200,600.00
APPLICANT'S OPINION: \$459,859.00

TAXABLE YEAR: 2022

APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: WD/PHC

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/.

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.



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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

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 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 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.