

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: 211 943 510#

Wednesday, August 25, 2021 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) 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: 2020-0064 AVA NINTH LP APPLICANT: PARCEL NO: 3701 066 PARCEL ADDRESS: 55 9TH ST TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$176,080,241.00 \$88,040,000.00 APPLICANT'S OPINION:

2020 TAXABLE YEAR: APPEAL TYPE: Real Property

ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0065

APPLICANT: HAYES VALLEY LP

PARCEL NO: 0831 023

PARCEL ADDRESS: 325 OCTAVIA ST 0 TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$108,063,982.00 APPLICANT'S OPINION: \$54,030,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property **REGULAR ROLL TYPE:**



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4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0066

APPLICANT: AVB OPERA WAREHOUSE LP

PARCEL NO: 4105 009

PARCEL ADDRESS: 800 INDIANA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$242,708,958.00 APPLICANT'S OPINION: \$121,350,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0074

APPLICANT: 400 CALIFORNIA LLC

PARCEL NO: 0239 003

PARCEL ADDRESS: 400 CALIFORNIA ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$27,273,044.00 APPLICANT'S OPINION: \$7,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0279

APPLICANT: AG 220 POST LLC

PARCEL NO: 0294 007

PARCEL ADDRESS: 216-220 POST ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$77,668,184.00 APPLICANT'S OPINION: \$35,000,000.00

TAXABLE YEAR: 2020

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

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0281

APPLICANT: THOMAS WHITE INVESTMENTS LLC

PARCEL NO: 0313 003

PARCEL ADDRESS: 51-55 GRANT AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$7,201,200.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2020



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8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0337

APPLICANT: EMERALD POLK LLC

PARCEL NO: 0811 031
PARCEL ADDRESS: 101 POLK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$91,285,026.00
APPLICANT'S OPINION: \$88,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0397

APPLICANT: THE WHITEY SHIRO LIVING TRUST

PARCEL NO: 1800 009

PARCEL ADDRESS: 1351 45TH AVE

TOPIC:

CURRENT ASSESSMENT: \$1,400,000.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2019

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

STATUS: POST/ASR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0403

APPLICANT: GOLDEN GATEIDENCE OPCP, LLC

PARCEL NO: 0661 030
PARCEL ADDRESS: 2121 PINE ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,704,500.00
APPLICANT'S OPINION: \$5,737,500.00

TAXABLE YEAR: 2020

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

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0405

APPLICANT: CENTRAL GARDENS CONVALESCENT HOSPITAL INC.

PARCEL NO: 0723 041
PARCEL ADDRESS: 1355 ELLIS ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$16,320,000.00
APPLICANT'S OPINION: \$8,000,000.00

TAXABLE YEAR: 2020



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12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0409

APPLICANT: WELLS FARGO BANK

PARCEL NO: 2020201521 PARCEL ADDRESS: 601 3RD ST, #203

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$298,016.00 APPLICANT'S OPINION: \$149,008.00 TAXABLE YEAR: 2020

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

13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0506

APPLICANT: LEUNG, EUGENE

PARCEL NO: 6509 015

PARCEL ADDRESS: 1147-1149 SANCHEZ ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,357,659.00 APPLICANT'S OPINION: \$2,015,000.00

TAXABLE YEAR: 2020

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

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0550

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2020204672 PARCEL ADDRESS: 601 16TH ST

TOPIC:

CURRENT ASSESSMENT: \$4,103,186.00 APPLICANT'S OPINION: \$1,220,661.00

TAXABLE YEAR: 2020

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

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0551

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2020402866

PARCEL ADDRESS: 3251 20TH AVE, #300

TOPIC:

CURRENT ASSESSMENT: \$1,048,981.00 APPLICANT'S OPINION: \$176,416.00

TAXABLE YEAR: 2020

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



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16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0552

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2020204268 PARCEL ADDRESS: 460 DAVIS CT

TOPIC:

CURRENT ASSESSMENT: \$1,543,544.00 APPLICANT'S OPINION: \$271,071.00

TAXABLE YEAR: 2020

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

17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0553

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2020203312

PARCEL ADDRESS: 865 MARKET ST, #A

TOPIC:

CURRENT ASSESSMENT: \$2,164,535.00 APPLICANT'S OPINION: \$419,674.00

TAXABLE YEAR: 2020

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

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0554

APPLICANT: ATC INDOOR DAS, LLC

PARCEL NO: 2020204671

PARCEL ADDRESS: 1 MONTGOMERY ST, #450

TOPIC:

CURRENT ASSESSMENT: \$940,988.00 APPLICANT'S OPINION: \$332,112.00

TAXABLE YEAR: 2020

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

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0555

APPLICANT: BAYSIDE INN AT WHARF LLC

PARCEL NO: 0028 003

PARCEL ADDRESS: 1201-1205 COLUMBUS AVE

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,887,400.00 APPLICANT'S OPINION: \$1,943,700.00

TAXABLE YEAR: 2020

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



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20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0556

APPLICANT: ROSHAN INVESTMENTS LLC

PARCEL NO: 0304 005
PARCEL ADDRESS: 610 GEARY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,887,631.00
APPLICANT'S OPINION: \$4,443,816.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0557

APPLICANT: 599 POST STREET, LLC

PARCEL NO: 0306 017

PARCEL ADDRESS: 573-599 POST ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,225,577.00 APPLICANT'S OPINION: \$2,612,789.00

TAXABLE YEAR: 2020

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

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0571

APPLICANT: CHIRAG HOSPITALITY INC

PARCEL NO: 0936 012

PARCEL ADDRESS: 2440 LOMBARD ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,514,417.00 APPLICANT'S OPINION: \$1,757,209.00

TAXABLE YEAR: 2020

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

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0572

APPLICANT: NARESH C PATEL FMLY TU

PARCEL NO: 1422 043

PARCEL ADDRESS: 4927-4929 CALIFORNIA ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,000,671.00 APPLICANT'S OPINION: \$1,000,640.00

TAXABLE YEAR: 2020

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



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24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0573

APPLICANT: MM STEVENSON LLC

PARCEL NO: 3532 013
PARCEL ADDRESS: 344 14TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,249,795.00
APPLICANT'S OPINION: \$2,624,898.00

TAXABLE YEAR: 2020

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

25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0575

APPLICANT: VIRPUR INVESTMENTS LLC

PARCEL NO: 3589 016

PARCEL ADDRESS: 2284-2290 MISSION ST

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,869,852.00 APPLICANT'S OPINION: \$1,435,631.00

TAXABLE YEAR: 2020

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

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0592

APPLICANT: JAMNA INVESTMENTS LLC

PARCEL NO: 7098 012

PARCEL ADDRESS: 5630-5638 MISSION ST

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$12,069,854.00 APPLICANT'S OPINION: \$6,312,254.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0595

APPLICANT: MARRIOTT INTERNATIONAL INC.

PARCEL NO: 3736 027
PARCEL ADDRESS: 299 2ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$82,946,302.00
APPLICANT'S OPINION: \$62,209,727.00

TAXABLE YEAR: 2020



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28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0596

APPLICANT: MARRIOTT INTERNATIONAL INC.

PARCEL NO: 3736 029
PARCEL ADDRESS: 299 2ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$76,790,363.00
APPLICANT'S OPINION: \$57,791,875.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0597

APPLICANT: MARRIOTT INTERNATIONAL INC.

PARCEL NO: 3736 035
PARCEL ADDRESS: 2990 2ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,294,623.00
APPLICANT'S OPINION: \$6,220,967.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0632

APPLICANT: JP MORGAN CHASE BANK

PARCEL NO: 0486A026

PARCEL ADDRESS: 2166 CHESTNUT ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$9,179,448.00 \$8,000,000.00

TAXABLE YEAR: 2020

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

31) Hearing, discussion, and possible action involving:

TAXABLE YEAR:

APPLICATION: 2020-0641

APPLICANT: PDP SAN FRANCISCO MOB LLC

2020

PARCEL NO: 0694 029

PARCEL ADDRESS: 1100 VAN NESS AVE TOPIC: Decline in Value CURRENT ASSESSMENT: \$191,315,103.00

APPLICANT'S OPINION: \$158,000,000.00



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32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0645

APPLICANT: MB 550 TFB LLC - GAP INC

PARCEL NO: 8721 011

PARCEL ADDRESS: 550 TERRY A. FRANCOIS BL

TOPIC: Decline in Value CURRENT ASSESSMENT: \$349,350,000.00 APPLICANT'S OPINION: \$300,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0646

APPLICANT: MB 550 TFB LLC - GAP INC

PARCEL NO: 8721 011

PARCEL ADDRESS: 550 TERRY A. FRANCOIS BL 0

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$342,500,000.00 APPLICANT'S OPINION: \$300,000,000.00

TAXABLE YEAR: 2020

APPEAL TYPE: Real Property ROLL TYPE: BASE YEAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0649
APPLICANT: 200 PAUL LLC
PARCEL NO: 5431A001F
PARCEL ADDRESS: 200 PAUL AVE

TOPIC:

CURRENT ASSESSMENT: \$79,169,906.00 APPLICANT'S OPINION: \$39,584,955.00

TAXABLE YEAR: 2020

APPEAL TYPE: Both Real & Personal Property

ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0650
APPLICANT: 200 PAUL LLC
PARCEL NO: 5431A001G
PARCEL ADDRESS: 202 PAUL AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$119,758,001.00
APPLICANT'S OPINION: \$59,879,003.00

TAXABLE YEAR: 2020



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36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1019

APPLICANT: 559-565 SUTTER GROUP / AHK GROUP

PARCEL NO: 0296 013A

PARCEL ADDRESS: 559-565 SUTTER ST TOPIC: Decline in Value CURRENT ASSESSMENT: \$12,039,404.00 APPLICANT'S OPINION: \$9,000,000.00

TAXABLE YEAR: 2020

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/

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

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.



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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.