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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: 952 135 326#**

**Thursday, October 09, 2025
01:30 PM**

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:	2024-1331
APPLICANT:	JM PACIFIC BAY PLUMBING INC
PARCEL NO:	20240028118
PARCEL ADDRESS:	1555 YOSEMITE AVE, 17
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$150,000.00
APPLICANT'S OPINION:	\$20,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2024-1604
APPLICANT:	RAMSEY OUTDOOR LLC
PARCEL NO:	7114 002
PARCEL ADDRESS:	235 CAPITOL AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,011,729.00
APPLICANT'S OPINION:	\$375,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2161
APPLICANT:	SF TREAT LP
PARCEL NO:	20240006007
PARCEL ADDRESS:	8 MISSION ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$19,722,081.00
APPLICANT'S OPINION:	\$2,500,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2167
APPLICANT:	WILDCATS OWNER LLC
PARCEL NO:	20240007323
PARCEL ADDRESS:	495 JEFFERSON ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$2,462,899.00
APPLICANT'S OPINION:	\$1,150,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2176
APPLICANT:	SP PLUS CORPORATION/SP PLUS-HYDE PARKING JOINT
PARCEL NO:	808596
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$153,486.00
APPLICANT'S OPINION:	\$14,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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8) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2177
APPLICANT:	SP PLUS CORPORATION/SP PLUS-HYDE PARKING JOINT
PARCEL NO:	811632
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$944,362.00
APPLICANT'S OPINION:	\$80,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2178
APPLICANT:	SP PLUS CORPORATION/SP PLUS-HYDE PARKING JOINT
PARCEL NO:	811744
PARCEL ADDRESS:	0
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$622,026.00
APPLICANT'S OPINION:	\$60,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2179
APPLICANT:	SP PLUS CORPORATION/SP PLUS-HYDE PARKING JOINT
PARCEL NO:	812170
PARCEL ADDRESS:	0
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$504,520.00
APPLICANT'S OPINION:	\$50,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

11) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2180
APPLICANT:	SP PLUS CORPORATION/SP PLUS-HYDE PARKING JOINT
PARCEL NO:	813640
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,234,215.00
APPLICANT'S OPINION:	\$100,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2290
APPLICANT:	33 8TH STREET LLC/ TRINITY PROPERTIES
PARCEL NO:	3702A002
PARCEL ADDRESS:	33 8TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$307,930,660.00
APPLICANT'S OPINION:	\$200,004,900.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2291
APPLICANT:	33 8TH STREET LLC/ TRINITY PROPERTIES
PARCEL NO:	3702a003
PARCEL ADDRESS:	33 8TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$54,419,061.00
APPLICANT'S OPINION:	\$40,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2293
APPLICANT:	1177 MARKET STREET LLC
PARCEL NO:	3702A554
PARCEL ADDRESS:	1177 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$245,669,327.00
APPLICANT'S OPINION:	\$90,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2294
APPLICANT:	1177 MARKET STREET LLC
PARCEL NO:	3702A555
PARCEL ADDRESS:	1185 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$149,333,282.00
APPLICANT'S OPINION:	\$45,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2306
APPLICANT:	LOWES HIW INC.
PARCEL NO:	5598 031
PARCEL ADDRESS:	491 BAYSHORE BLVD
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$54,199,633.00
APPLICANT'S OPINION:	\$30,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

17) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2315
APPLICANT:	BEST BUY STORES
PARCEL NO:	3901 003
PARCEL ADDRESS:	1717 SITUS TO BE ASSIGNED ST
TOPIC:	
CURRENT ASSESSMENT:	\$3,022,230.00
APPLICANT'S OPINION:	\$200,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2318
APPLICANT:	107 KING ROAD LLC
PARCEL NO:	3636 031
PARCEL ADDRESS:	1159 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,235,884.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2320
APPLICANT:	RP 275 BATTERY OWNER LLC
PARCEL NO:	0238 001
PARCEL ADDRESS:	275 BATTERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$282,829,834.00
APPLICANT'S OPINION:	\$200,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
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20) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2321
APPLICANT:	RP 275 BATTERY OWNER LLC
PARCEL NO:	0238 007
PARCEL ADDRESS:	475 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$93,718,430.00
APPLICANT'S OPINION:	\$75,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2327
APPLICANT:	100 PINE OWNER LLC
PARCEL NO:	0262 020
PARCEL ADDRESS:	1 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$327,126,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2332
APPLICANT:	CR 991-999 VALENCIA LLC
PARCEL NO:	3609 026
PARCEL ADDRESS:	991-999 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,559,406.00
APPLICANT'S OPINION:	\$3,900,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2333
APPLICANT:	1325 18TH ST LLC
PARCEL NO:	3637 027
PARCEL ADDRESS:	2637-2645 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,717,984.00
APPLICANT'S OPINION:	\$3,700,000.00
TAXABLE YEAR:	2024
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24) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2337
APPLICANT:	BEST BUY STORES
PARCEL NO:	3901 005
PARCEL ADDRESS:	1717 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$16,162,292.00
APPLICANT'S OPINION:	\$2,200,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

25) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2341
APPLICANT:	BEST BUY STORES
PARCEL NO:	3901 004
PARCEL ADDRESS:	
TOPIC:	
CURRENT ASSESSMENT:	\$3,436,251.00
APPLICANT'S OPINION:	\$200,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2348
APPLICANT:	MAMA FRANCESCHI'S LP
PARCEL NO:	20240003132
PARCEL ADDRESS:	
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$509,747.00
APPLICANT'S OPINION:	\$217,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WD-PHC

27) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2370
APPLICANT:	LANDMARK FIREHILL HLDGS LLC
PARCEL NO:	3713 006
PARCEL ADDRESS:	1 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$236,420,456.00
APPLICANT'S OPINION:	\$118,209,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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28) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2371
APPLICANT:	AAT ONE BEACH LLC
PARCEL NO:	0018 001
PARCEL ADDRESS:	1 BEACH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$46,140,098.00
APPLICANT'S OPINION:	\$23,071,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD-PHC

29) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2372
APPLICANT:	DLC 405 INDUSTRIAL PARTNERS
PARCEL NO:	3987 007
PARCEL ADDRESS:	135 MISSISSIPPI ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$20,693,555.00
APPLICANT'S OPINION:	\$10,346,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2373
APPLICANT:	DLC 405 INDUSTRIAL PARTNERS
PARCEL NO:	3987 024
PARCEL ADDRESS:	135 MISSISSIPPI ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,428,456.00
APPLICANT'S OPINION:	\$3,714,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2374
APPLICANT:	MBL BIOLABS 700
PARCEL NO:	4062 007
PARCEL ADDRESS:	7 INDIANA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,606,000.00
APPLICANT'S OPINION:	\$7,803,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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32) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2375
APPLICANT:	GLL BIT FREMONT ST PARTNERS LP
PARCEL NO:	3719 009
PARCEL ADDRESS:	193 FREMONT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$153,753.00
APPLICANT'S OPINION:	\$39,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

33) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2376
APPLICANT:	GLL BIT FREMONT ST PARTNERS LP
PARCEL NO:	3719 018
PARCEL ADDRESS:	199 FREMONT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$289,835,287.00
APPLICANT'S OPINION:	\$72,524,287.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2377
APPLICANT:	DW CAL 301 HOWARD LLC
PARCEL NO:	3738 011
PARCEL ADDRESS:	301 HOWARD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$320,797,256.00
APPLICANT'S OPINION:	\$80,199,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2378
APPLICANT:	DW LSP 550 TF LLC
PARCEL NO:	8721 011
PARCEL ADDRESS:	550 TERRY A. FRANCOIS BL 0
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$370,382,400.00
APPLICANT'S OPINION:	\$92,596,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD-PHC

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36) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2379
APPLICANT:	WESTLAKE KIRKHAM HEIGHTS, LLC
PARCEL NO:	2636 001
PARCEL ADDRESS:	1545 5TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$33,965,698.00
APPLICANT'S OPINION:	\$92,654,388.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2380
APPLICANT:	WESTLAKE MONTGOMERY OFFICE, LLC
PARCEL NO:	0163 005
PARCEL ADDRESS:	909 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$72,185,690.00
APPLICANT'S OPINION:	\$36,093,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WD-PHC

38) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2395
APPLICANT:	NIKE RETAIL SERVICES INC
PARCEL NO:	20240012327
PARCEL ADDRESS:	278 POST ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$21,231,863.00
APPLICANT'S OPINION:	\$12,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2429
APPLICANT:	ATC INDOOR DAS LLC
PARCEL NO:	20240011690
PARCEL ADDRESS:	3251 00000000 0 0 20TH AVE, 0300
TOPIC:	
CURRENT ASSESSMENT:	\$1,106,622.00
APPLICANT'S OPINION:	\$103,125.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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40) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2431
APPLICANT:	ATC INDOOR DAS LLC
PARCEL NO:	20240011676
PARCEL ADDRESS:	1 MONTGOMERY ST, 0450
TOPIC:	
CURRENT ASSESSMENT:	\$500,034.00
APPLICANT'S OPINION:	\$149,115.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

41) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2432
APPLICANT:	ATC INDOOR DAS LLC
PARCEL NO:	20240011687
PARCEL ADDRESS:	601 16TH ST
TOPIC:	
CURRENT ASSESSMENT:	\$1,520,898.00
APPLICANT'S OPINION:	\$432,218.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

42) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2433
APPLICANT:	ATC INDOOR DAS LLC
PARCEL NO:	20240011681
PARCEL ADDRESS:	460 DAVIS CT
TOPIC:	
CURRENT ASSESSMENT:	\$477,066.00
APPLICANT'S OPINION:	\$184,260.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

43) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2440
APPLICANT:	ALEX GOLDENBERG & KAREN TOMLINSON REV TR
PARCEL NO:	2803 034
PARCEL ADDRESS:	621-623 ALVARADO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,910,294.00
APPLICANT'S OPINION:	\$2,346,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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44) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2443
APPLICANT:	EMPORIUM MALL LLC
PARCEL NO:	3705 050
PARCEL ADDRESS:	845 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$86,167,038.00
APPLICANT'S OPINION:	\$21,542,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

45) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2444
APPLICANT:	EMPORIUM MALL LLC
PARCEL NO:	3705 055
PARCEL ADDRESS:	0845 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$24,918,674.00
APPLICANT'S OPINION:	\$6,230,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

46) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2445
APPLICANT:	EMPORIUM MALL LLC
PARCEL NO:	3705 056
PARCEL ADDRESS:	845 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$519,930,282.00
APPLICANT'S OPINION:	\$129,982,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

47) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2447
APPLICANT:	WESTFIELD CORP. INC
PARCEL NO:	802097
PARCEL ADDRESS:	0
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$338,749,657.00
APPLICANT'S OPINION:	\$84,687,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

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48) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2448
APPLICANT:	TEACHERS INSURANCE & ANNUITY ASSOCIATIONS OF AMERICA
PARCEL NO:	0294 008
PARCEL ADDRESS:	228-240 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$95,616,833.00
APPLICANT'S OPINION:	\$20,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

49) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2494
APPLICANT:	WEST VALLEY ASSET MANAGEMENT
PARCEL NO:	0028 014
PARCEL ADDRESS:	1255-1275 COLUMBUS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$28,136,880.00
APPLICANT'S OPINION:	\$13,900,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

50) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2510
APPLICANT:	CFW 55 OWNER LLC
PARCEL NO:	800104
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$51,611,945.00
APPLICANT'S OPINION:	\$41,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR

51) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2512
APPLICANT:	CHSP UNION SQUARE II LLC
PARCEL NO:	0297 028
PARCEL ADDRESS:	5 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$184,332,485.00
APPLICANT'S OPINION:	\$147,195,510.00
TAXABLE YEAR:	2024
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
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San Francisco, CA 94102-4697

52) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2513
APPLICANT:	QIA SR SAN FRANCISCO OPERATING LLC
PARCEL NO:	3722 257
PARCEL ADDRESS:	0125 0000 03RD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$121,869,553.00
APPLICANT'S OPINION:	\$97,069,460.00
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/>.

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.

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 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.

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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.