

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 Pre-Hearing Conference Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 804 020 102#**

**Thursday, November 18, 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) 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:	2020-1001
APPLICANT:	350 RHODE ISLAND SOUTH OWNER LLC
PARCEL NO:	3957 002
PARCEL ADDRESS:	350 RHODE ISLAND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$23,460,000.00
APPLICANT'S OPINION:	\$18,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1002
APPLICANT:	350 RHODE ISLAND SOUTH OWNER LLC
PARCEL NO:	3957 004
PARCEL ADDRESS:	1950 17TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$98,940,000.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1004
APPLICANT: ENERGY CENTER SAN FRANCISCO LLC
PARCEL NO: 3704 043
PARCEL ADDRESS: 460 JESSIE ST
TOPIC:
CURRENT ASSESSMENT: \$28,487,022.00
APPLICANT'S OPINION: \$12,710,526.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: WD/PHC

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1005
APPLICANT: CLEARWAY ENERGY GROUP LLC
PARCEL NO: 2020207841
PARCEL ADDRESS: 100 CALIFORNIA ST, #400
TOPIC:
CURRENT ASSESSMENT: \$15,701,708.00
APPLICANT'S OPINION: \$4,690,271.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1006
APPLICANT: CORKERN, ANDREW
PARCEL NO: 0501 010
PARCEL ADDRESS: 1310 GREENWICH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$8,121,215.00
APPLICANT'S OPINION: \$4,060,608.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1008
APPLICANT: TEED, RICHARD
PARCEL NO: 0052 014
PARCEL ADDRESS: 588-592 CHESTNUT ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$400,000.00
APPLICANT'S OPINION: \$200,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1013
APPLICANT: FOUR ONE FIVE LLC
PARCEL NO: 3794 006
PARCEL ADDRESS: 701 3RD ST
TOPIC:
CURRENT ASSESSMENT: \$143,049,224.00
APPLICANT'S OPINION: \$71,524,612.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1014
APPLICANT: FOUR ONE FIVE LLC
PARCEL NO: 3794 006
PARCEL ADDRESS: 701 3RD ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$100,538,604.00
APPLICANT'S OPINION: \$51,274,688.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1015
APPLICANT: STRATFORD HOTEL LLC
PARCEL NO: 0314 010
PARCEL ADDRESS: 236 POWELL ST
TOPIC:
CURRENT ASSESSMENT: \$9,878,054.00
APPLICANT'S OPINION: \$4,939,026.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: POST/TP

12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1022
APPLICANT: 415 MISSION STREET TENANT LLC
PARCEL NO: 2020207645
PARCEL ADDRESS: 415 MISSION ST
TOPIC: Classification of Property is Incorrect
CURRENT ASSESSMENT: \$43,585,187.00
APPLICANT'S OPINION: \$3,974,577.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1024
APPLICANT: SISTERS LLC
PARCEL NO: 0869 013
PARCEL ADDRESS: 138 HERMANN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,114,393.00
APPLICANT'S OPINION: \$795,411.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1025
APPLICANT: TRADER JOES
PARCEL NO: 2020201163
PARCEL ADDRESS: 555 9TH ST
TOPIC:
CURRENT ASSESSMENT: \$2,062,307.00
APPLICANT'S OPINION: \$1,031,154.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1026
APPLICANT: TRADER JOES
PARCEL NO: 2020201267
PARCEL ADDRESS: 3 MASONIC AVE
TOPIC:
CURRENT ASSESSMENT: \$1,941,747.00
APPLICANT'S OPINION: \$970,874.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1027
APPLICANT: TRADER JOES
PARCEL NO: 2020202027
PARCEL ADDRESS: 401 BAY ST
TOPIC:
CURRENT ASSESSMENT: \$1,258,830.00
APPLICANT'S OPINION: \$642,916.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1028
APPLICANT: TRADER JOES
PARCEL NO: 2020203028
PARCEL ADDRESS: 265 WINSTON DR
TOPIC:
CURRENT ASSESSMENT: \$2,816,636.00
APPLICANT'S OPINION: \$1,408,319.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1029
APPLICANT: TRADER JOES
PARCEL NO: 2020203842
PARCEL ADDRESS: 1095 HYDE ST
TOPIC:
CURRENT ASSESSMENT: \$4,556,436.00
APPLICANT'S OPINION: \$2,278,219.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1030
APPLICANT: TRADER JOES
PARCEL NO: 2020206798
PARCEL ADDRESS: 10 4TH ST
TOPIC:
CURRENT ASSESSMENT: \$3,532,648.00
APPLICANT'S OPINION: \$1,766,264.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1035
APPLICANT: CAPITAL ONE
PARCEL NO: 2020207667
PARCEL ADDRESS: 575 MARKET ST, 7TH FL
TOPIC:
CURRENT ASSESSMENT: \$30,508.00
APPLICANT'S OPINION: \$15,254.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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21) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1036
APPLICANT: CAPITAL ONE 360 CAFE
PARCEL NO: 2020203899
PARCEL ADDRESS: 101 POST ST
TOPIC:
CURRENT ASSESSMENT: \$3,127,656.00
APPLICANT'S OPINION: \$1,563,828.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1038
APPLICANT: GS 1401 MISSION PROJECT OWNER
PARCEL NO: 3510 001
PARCEL ADDRESS: 1415 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$73,972,440.00
APPLICANT'S OPINION: \$36,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1039
APPLICANT: BEHRINGER HARVARD MISSION OWNE
PARCEL NO: 3547 053
PARCEL ADDRESS: 71V SITUS TO BE ASSIGNED AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$130,050,000.00
APPLICANT'S OPINION: \$65,019,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1040
APPLICANT: 400 MONTGOMERY FEE OWNER CALL
PARCEL NO: 0239 009
PARCEL ADDRESS: 400 MONTGOMERY ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$77,500,000.00
APPLICANT'S OPINION: \$74,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1041
APPLICANT: P55 HOTEL OWNER LLC
PARCEL NO: 0330 026
PARCEL ADDRESS: 55 CYRIL MAGNIN ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$549,496,647.00
APPLICANT'S OPINION: \$283,003,110.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1043
APPLICANT: SCP UNION SQUARE LLC
PARCEL NO: 0295 005
PARCEL ADDRESS: 340 POST ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$49,470,000.00
APPLICANT'S OPINION: \$25,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1044
APPLICANT: 431 SUTTER LLC
PARCEL NO: 0295 013
PARCEL ADDRESS: 431-437 SUTTER ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$15,300,000.00
APPLICANT'S OPINION: \$7,500,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1045
APPLICANT: SCP SOMA PROPERTY OWNER LLC
PARCEL NO: 3702 060
PARCEL ADDRESS: SITUS TO BE ASSIGNED
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$18,518,078.00
APPLICANT'S OPINION: \$9,000,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1046
APPLICANT: UMI HOSPITALITY INC
PARCEL NO: 3731 033
PARCEL ADDRESS: 259-271 7TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$11,444,400.00
APPLICANT'S OPINION: \$5,722,200.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1051
APPLICANT: JUUL LABS INC
PARCEL NO: 3717 022
PARCEL ADDRESS: 123 MISSION ST
TOPIC: Other
CURRENT ASSESSMENT: \$396,780,000.00
APPLICANT'S OPINION: \$198,390,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1052
APPLICANT: JUUL LABS INC
PARCEL NO: 2020208322
PARCEL ADDRESS: 123 MISSION ST, #1080
TOPIC: Other
CURRENT ASSESSMENT: \$970,314.00
APPLICANT'S OPINION: \$485,157.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1053
APPLICANT: JUUL LABS INC
PARCEL NO: 2020208318
PARCEL ADDRESS: 2415 3RD ST
TOPIC: Other
CURRENT ASSESSMENT: \$5,479,890.00
APPLICANT'S OPINION: \$2,739,945.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1054
APPLICANT: JUUL LABS INC
PARCEL NO: 2020208316
PARCEL ADDRESS: 948 ILLINOIS ST, #108
TOPIC: Other
CURRENT ASSESSMENT: \$9,238,165.00
APPLICANT'S OPINION: \$4,619,083.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1055
APPLICANT: JUUL LABS INC
PARCEL NO: 2020207120
PARCEL ADDRESS: 560 20TH ST
TOPIC: Other
CURRENT ASSESSMENT: \$70,283,762.00
APPLICANT'S OPINION: \$35,141,879.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1065
APPLICANT: CLEAR CHANNEL OUTDOOR, INC.
PARCEL NO: 2020201623
PARCEL ADDRESS: VARIOUS LOCATIONS
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$8,668,420.00
APPLICANT'S OPINION: \$4,686,639.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1075
APPLICANT: 301 BATTERY LLC
PARCEL NO: 0229 003
PARCEL ADDRESS: 325 BATTERY ST
TOPIC:
CURRENT ASSESSMENT: \$70,261,415.00
APPLICANT'S OPINION: \$34,775,000.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR

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37) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1079
APPLICANT:	GHC OF SAN FRAN 68 LLC
PARCEL NO:	1853 028
PARCEL ADDRESS:	1575 7TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,779,760.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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 sof@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

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