

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: 730 323 457#**

**Friday, December 12, 2025  
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:	2023-8645
APPLICANT:	LINGANG INVESTMENT LLC
PARCEL NO:	0175 029
PARCEL ADDRESS:	0755 0000 0 0 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$48,528,422.00
APPLICANT'S OPINION:	\$14,560,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION:	2024-10578
APPLICANT:	465 ASJJ LLC
PARCEL NO:	3732 232
PARCEL ADDRESS:	465 TEHAMA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,004,329.00
APPLICANT'S OPINION:	\$3,800,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 5) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10580
APPLICANT:	547-551 Hayes LLC
PARCEL NO:	0818 023
PARCEL ADDRESS:	547-551 HAYES ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,554,330.00
APPLICANT'S OPINION:	\$2,298,311.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POSTPONED

### 6) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10707
APPLICANT:	FERRIGNO, ANDRE
PARCEL NO:	0305 018
PARCEL ADDRESS:	691 POST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,364,253.00
APPLICANT'S OPINION:	\$6,300,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 7) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10860
APPLICANT:	YOO, JULIA
PARCEL NO:	0578 033
PARCEL ADDRESS:	2002 PACIFIC AVE, #4
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,097,960.00
APPLICANT'S OPINION:	\$4,588,150.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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### 8) Hearing, discussion, and possible action involving:

APPLICATION:	2024-1833
APPLICANT:	HEALY, JOHN
PARCEL NO:	0090 014
PARCEL ADDRESS:	770 FILBERT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,926,484.00
APPLICANT'S OPINION:	\$2,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/441

### 9) Hearing, discussion, and possible action involving:

APPLICATION:	2024-1854
APPLICANT:	CISNEROS, CHRISTINA
PARCEL NO:	0598 002
PARCEL ADDRESS:	1813-1821 POLK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,373,883.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 10) Hearing, discussion, and possible action involving:

APPLICATION:	2024-1871
APPLICANT:	BUSH AUSTIN HOLDINGS LLC
PARCEL NO:	0665 011
PARCEL ADDRESS:	1630-1634 BUSH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,625,433.00
APPLICANT'S OPINION:	\$2,800,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASSR

### 11) Hearing, discussion, and possible action involving:

APPLICATION:	2024-1893
APPLICANT:	26 OFARRELL LLC
PARCEL NO:	0313 010
PARCEL ADDRESS:	
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$12,201,468.00
APPLICANT'S OPINION:	\$6,100,734.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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### 12) Hearing, discussion, and possible action involving:

APPLICATION:	2024-1901
APPLICANT:	LEVENSON FMLY LVG TR
PARCEL NO:	0516 072
PARCEL ADDRESS:	136-138 PIXLEY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,510,133.00
APPLICANT'S OPINION:	\$2,255,067.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 13) Hearing, discussion, and possible action involving:

APPLICATION:	2024-1944
APPLICANT:	VALLA LLC
PARCEL NO:	3754 041
PARCEL ADDRESS:	1061-1065 FOLSOM ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,826,240.00
APPLICANT'S OPINION:	\$2,913,120.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 14) Hearing, discussion, and possible action involving:

APPLICATION:	2024-7360
APPLICANT:	HUDSON 1455 MARKET STREET LLC
PARCEL NO:	3507 040
PARCEL ADDRESS:	1455 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$176,468,080.00
APPLICANT'S OPINION:	\$52,900,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

### 15) Hearing, discussion, and possible action involving:

APPLICATION:	2024-7391
APPLICANT:	2730 SACRAMENTO I4 LLC
PARCEL NO:	0632 002A
PARCEL ADDRESS:	2730 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,959,747.00
APPLICANT'S OPINION:	\$5,400,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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### 16) Hearing, discussion, and possible action involving:

APPLICATION:	2024-7392
APPLICANT:	520 SCOTT 14 LLC
PARCEL NO:	0824 005A
PARCEL ADDRESS:	520 SCOTT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,493,204.00
APPLICANT'S OPINION:	\$2,700,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### 17) Hearing, discussion, and possible action involving:

APPLICATION:	2024-7431
APPLICANT:	LINGANG INVESTMENT LLC
PARCEL NO:	0175 029
PARCEL ADDRESS:	755 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$49,498,990.00
APPLICANT'S OPINION:	\$14,800,000.00
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](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).

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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](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**

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.

傳譯服務: 所有常規及特別市參事會會議和常務委員會會議將提供西班牙文, 中文以及菲律賓文的傳譯服務, 但必須在會議前最少兩 (2) 個工作日作出請求, 以確保能獲取到傳譯服務. 將因應請求提供交替傳譯服務, 以便公眾向有關政府機構 發表意見. 如需更多資訊或請求有關服務, 請發電郵至 [bos@sfgov.org](mailto:bos@sfgov.org) 或致電 (415) 554-5184 聯絡我們。

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](mailto: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](mailto:bos@sfgov.org) o tumawag sa (415) 554-5184.

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