

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 Admin Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 550 348 005#**

**Tuesday, December 14, 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) Findings to allow teleconferenced meetings under California Government code section 54953(e).

2) Announcements

3) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

4) Hearing, discussion, and possible action involving:

APPLICATION:	2018-0545
APPLICANT:	QIA SR SAN FRANCISCO OPERATING LLC
PARCEL NO:	3722 257
PARCEL ADDRESS:	125 3RD ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$169,320,000.00
APPLICANT'S OPINION:	\$118,524,000.00
TAXABLE YEAR:	2018
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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

APPLICATION: 2019-0348  
APPLICANT: MARRIOTT INTERNATIONAL INC.  
PARCEL NO: 3736 027  
PARCEL ADDRESS: 299 2ND ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$81,319,905.00  
APPLICANT'S OPINION: \$60,989,929.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2019-0349  
APPLICANT: MARRIOTT INTERNATIONAL INC.  
PARCEL NO: 3736 029  
PARCEL ADDRESS: 299 2ND ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$73,187,914.00  
APPLICANT'S OPINION: \$54,890,936.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2019-0367  
APPLICANT: MARRIOTT INTERNATIONAL INC.  
PARCEL NO: 3736 035  
PARCEL ADDRESS: 299 2ND ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$8,131,985.00  
APPLICANT'S OPINION: \$6,098,989.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2019-0504  
APPLICANT: FELCOR UNION SQUARE HOTEL LLC  
PARCEL NO: 0285 021  
PARCEL ADDRESS: 480 SUTTER ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$190,790,995.00  
APPLICANT'S OPINION: \$153,367,205.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0525  
APPLICANT: LSF HOTEL LLC  
PARCEL NO: 0261 017  
PARCEL ADDRESS: 222 SANSOME ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$130,948,940.00  
APPLICANT'S OPINION: \$106,168,929.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0916  
APPLICANT: 2 EMBARCADERO CENTER TENANT LLC  
PARCEL NO: 2019900271  
PARCEL ADDRESS: 2 EMBARCADERO CTR  
TOPIC:  
CURRENT ASSESSMENT: \$1,544,133.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0917  
APPLICANT: 44 MONTGOMERY STREET TENANT LLC  
PARCEL NO: 2019900351  
PARCEL ADDRESS: 44 MONTGOMERY ST  
TOPIC:  
CURRENT ASSESSMENT: \$932,463.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

12) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0918  
APPLICANT: 201 SPEAR ST TENANT LLC  
PARCEL NO: 2019900328  
PARCEL ADDRESS: 201 SPEAR ST  
TOPIC:  
CURRENT ASSESSMENT: \$410,271.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Personal Property  
ROLL TYPE: ESCAPE

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13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0060  
APPLICANT: CUSTOM ORTHOPEDICS APPLIANCES CORPORATION  
PARCEL NO: 1217 025  
PARCEL ADDRESS: 3380-3400 DIVISADERO ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$2,000,000.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: BASE YEAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0183  
APPLICANT: CHSP FISHERMAN WHARF LLC  
PARCEL NO: 0029 007  
PARCEL ADDRESS: 555 NORTH POINT ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$162,100,000.00  
APPLICANT'S OPINION: \$113,470,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0184  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO: 0305 008  
PARCEL ADDRESS: 542 GEARY ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$8,250,000.00  
APPLICANT'S OPINION: \$5,775,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

16) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0185  
APPLICANT: CHSP UNION SQUARE LLC  
PARCEL NO: 0305 009  
PARCEL ADDRESS: 550 GEARY ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$102,800,000.00  
APPLICANT'S OPINION: \$72,000,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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17) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0309  
APPLICANT: 64 PKN OWNER LLC  
PARCEL NO: 4110 012  
PARCEL ADDRESS: SITUS TO BE ASSIGNED ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$38,240,000.00  
APPLICANT'S OPINION: \$24,000,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

18) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0310  
APPLICANT: 64 PKN OWNER LLC  
PARCEL NO: 4110 012  
PARCEL ADDRESS: SITUS TO BE ASSIGNED ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$38,240,000.00  
APPLICANT'S OPINION: \$24,000,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

19) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0341  
APPLICANT: AYOUB, KATHY  
PARCEL NO: 3116 028  
PARCEL ADDRESS: 597-599 MONTEREY BLVD  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,237,578.00  
APPLICANT'S OPINION: \$1,097,028.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

20) Hearing, discussion, and possible action involving:

APPLICATION: 2020-0343  
APPLICANT: AYOUB, KATHY  
PARCEL NO: 3116 028  
PARCEL ADDRESS: 597-599 MONTEREY BLVD  
TOPIC:  
CURRENT ASSESSMENT: \$2,129,805.00  
APPLICANT'S OPINION: \$1,097,028.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL  
STATUS: WITHDRAWN

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

APPLICATION: 2020-1066  
APPLICANT: TESLER KULBERG FAMILY TRUST  
PARCEL NO: 0243 082  
PARCEL ADDRESS: 850 POWELL ST, #502  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,600,000.00  
APPLICANT'S OPINION: \$1,275,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2020-1070  
APPLICANT: SHAMI FAMILY 1993 TRUST  
PARCEL NO: 4038 009  
PARCEL ADDRESS: 1200 19TH ST  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$2,195,590.00  
APPLICANT'S OPINION: \$1,591,198.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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

APPLICATION: 2020-1074  
APPLICANT: SHAMI FAMILY 1993 TRUST  
PARCEL NO: 4038 009  
PARCEL ADDRESS: 1200 19TH ST  
TOPIC: Base Year/New Construction-Incorrect Value  
CURRENT ASSESSMENT: \$2,211,500.00  
APPLICANT'S OPINION: \$1,623,021.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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

APPLICATION: 2020-1080  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 3780 072  
PARCEL ADDRESS: 850-860 BRANNAN ST  
TOPIC:  
CURRENT ASSESSMENT: \$106,421,736.00  
APPLICANT'S OPINION: \$79,800,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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25) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1081  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 3780 006  
PARCEL ADDRESS: 866-870 BRANNAN ST  
TOPIC:  
CURRENT ASSESSMENT: \$93,095,406.00  
APPLICANT'S OPINION: \$70,029,762.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1082  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 3780 007  
PARCEL ADDRESS: 870 BRANNAN ST  
TOPIC:  
CURRENT ASSESSMENT: \$9,971,317.00  
APPLICANT'S OPINION: \$7,500,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1083  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 3780 007A  
PARCEL ADDRESS: 545-599 8TH ST  
TOPIC:  
CURRENT ASSESSMENT: \$122,979,602.00  
APPLICANT'S OPINION: \$92,200,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1353  
APPLICANT: 28 SASF OWNER LLC  
PARCEL NO: 0261 017  
PARCEL ADDRESS: 222 SANSOME ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$124,994,663.00  
APPLICANT'S OPINION: \$82,000,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

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29) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1354  
APPLICANT: 28 SASF OWNER LLC  
PARCEL NO: 0261 017  
PARCEL ADDRESS: 222 SANSOME ST  
TOPIC: Base Year/Change in Ownership-Incorrect Value  
CURRENT ASSESSMENT: \$124,428,929.00  
APPLICANT'S OPINION: \$82,000,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Real Property  
ROLL TYPE: SUPPLEMENTAL

30) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1776  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 2020974079  
PARCEL ADDRESS:  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,586,670.00  
APPLICANT'S OPINION: \$1,000.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

31) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1777  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 2020980196  
PARCEL ADDRESS: 0  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,693,896.00  
APPLICANT'S OPINION: \$1,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

32) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1778  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 2020980197  
PARCEL ADDRESS: 0  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,693,896.00  
APPLICANT'S OPINION: \$1,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

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33) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1779  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 2020980198  
PARCEL ADDRESS: 0  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,693,896.00  
APPLICANT'S OPINION: \$1,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

34) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1780  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 2020980199  
PARCEL ADDRESS: 0  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,036,935.00  
APPLICANT'S OPINION: \$1,000.00  
TAXABLE YEAR: 2017  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

35) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1781  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 2020980200  
PARCEL ADDRESS: 0  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,067,832.00  
APPLICANT'S OPINION: \$1,000.00  
TAXABLE YEAR: 2018  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

36) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1782  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 202098021  
PARCEL ADDRESS: 0  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,067,832.00  
APPLICANT'S OPINION: \$1,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

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

APPLICATION: 2020-1783  
APPLICANT: T-C 888 BRANNAN OWNER LLC  
PARCEL NO: 2020980202  
PARCEL ADDRESS: 0  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,067,832.00  
APPLICANT'S OPINION: \$1,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Possessory Interest  
ROLL TYPE: ESCAPE

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

APPLICATION: 2020-7244  
APPLICANT: HAYMAN, NICHOLAS  
PARCEL NO: 4591C459  
PARCEL ADDRESS: 227 FRIEDEL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$958,816.00  
APPLICANT'S OPINION: \$740,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2020-7447  
APPLICANT: BRZEZINSKI, MAREK  
PARCEL NO: 0528 010  
PARCEL ADDRESS: 2734-2736 GOUGH ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,861,653.00  
APPLICANT'S OPINION: \$1,720,103.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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

APPLICATION: 2021-7208  
APPLICANT: AYOUB, KATHY  
PARCEL NO: 3116 028  
PARCEL ADDRESS: 597-599 MONTEREY BLVD  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,260,756.00  
APPLICANT'S OPINION: \$1,187,458.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: WITHDRAWN

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### **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).

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**

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.

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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.