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**ASSESSMENT APPEALS BOARD**  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## **NOTICE OF CLOSED SESSION MEETING**

AGENDA/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING

**REMOTE MEETING**  
**PUBLIC COMMENT CALL-IN**  
**1(415) 906-4659 / Meeting ID: 246 463 490 #**

**TUESDAY, OCTOBER 14, 2025**  
**10:00 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.

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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. Closed session to discuss and take possible action on the Pre-Hearing Conference matter, requested by the authorized agent on the below listed applications. (Pursuant to Property Tax Rule 301 and/or 313):

A. APPLICATION:	2019-0719
APPLICANT:	UBER TECHNOLOGIES, INC
PARCEL NO:	2019210638
PARCEL ADDRESS:	1455 MARKET ST, #400
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$83,797,245.00
APPLICANT'S OPINION:	\$41,900,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

- B. APPLICATION: 2019-0720  
APPLICANT: UBER TECHNOLOGIES, INC  
PARCEL NO: 2019210639  
PARCEL ADDRESS: 685 MARKET ST, #1000  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$12,374,005.00  
APPLICANT'S OPINION: \$6,190,000.00  
TAXABLE YEAR: 2019  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR
- C. APPLICATION: 2020-0764  
APPLICANT: UBER TECHNOLOGIES, INC  
PARCEL NO: 2020206521  
PARCEL ADDRESS: 685 MARKET ST, #1000  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$10,634,103.00  
APPLICANT'S OPINION: \$5,315,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR
- D. APPLICATION: 2020-0766  
APPLICANT: UBER TECHNOLOGIES, INC  
PARCEL NO: 2020209245  
PARCEL ADDRESS: 1515 THIRD ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$9,688,017.00  
APPLICANT'S OPINION: \$4,845,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR
- E. APPLICATION: 2020-0767  
APPLICANT: UBER TECHNOLOGIES, INC  
PARCEL NO: 2020209244  
PARCEL ADDRESS: 1455 THIRD ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$14,659,519.00  
APPLICANT'S OPINION: \$7,330,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

F. APPLICATION: 2020-0769  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 2020206520  
 PARCEL ADDRESS: 1455 MARKET ST, #400  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$70,398,840.00  
 APPLICANT'S OPINION: \$35,800,000.00  
 TAXABLE YEAR: 2020  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

G. APPLICATION: 2021-1561  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20210012827  
 PARCEL ADDRESS: 1455 THIRD ST  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$24,473,976.00  
 APPLICANT'S OPINION: \$12,235,000.00  
 TAXABLE YEAR: 2021  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

H. APPLICATION: 2021-1563  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20210012836  
 PARCEL ADDRESS: 353 SACRAMENTO ST  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$226,361.00  
 APPLICANT'S OPINION: \$1.00  
 TAXABLE YEAR: 2021  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

I. APPLICATION: 2021-1564  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20210012853  
 PARCEL ADDRESS: 1455 MARKET ST, #400  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$59,107,951.00  
 APPLICANT'S OPINION: \$29,555,000.00  
 TAXABLE YEAR: 2021  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

- J. APPLICATION: 2021-1565  
APPLICANT: UBER TECHNOLOGIES, INC  
PARCEL NO: 20210012848  
PARCEL ADDRESS: 685 MARKET ST, #1000  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$7,275,690.00  
APPLICANT'S OPINION: \$3,640,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR
- K. APPLICATION: 2021-1566  
APPLICANT: UBER TECHNOLOGIES, INC  
PARCEL NO: 20210012834  
PARCEL ADDRESS: 1515 THIRD ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$28,349,038.00  
APPLICANT'S OPINION: \$14,175,000.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR
- L. APPLICATION: 2022-1442  
APPLICANT: UBER TECHNOLOGIES, INC  
PARCEL NO: 20220031432  
PARCEL ADDRESS: 685 MARKET ST, #1000  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$6,950,923.00  
APPLICANT'S OPINION: \$460,001.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR
- M. APPLICATION: 2022-1444  
APPLICANT: UBER TECHNOLOGIES, INC  
PARCEL NO: 20220031431  
PARCEL ADDRESS: 1515 THIRD ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$30,218,159.00  
APPLICANT'S OPINION: \$2,015,001.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR

N. APPLICATION: 2022-1445  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20220011260  
 PARCEL ADDRESS:  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$12,380,541.00  
 APPLICANT'S OPINION: \$1,865,001.00  
 TAXABLE YEAR: 2022  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

O. APPLICATION: 2022-1447  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20220031433  
 PARCEL ADDRESS: 1455 MARKET ST, #400  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$53,717,835.00  
 APPLICANT'S OPINION: \$2,710,001.00  
 TAXABLE YEAR: 2022  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

P. APPLICATION: 2022-1448  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20220036856  
 PARCEL ADDRESS: 201 3RD ST, #2  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$8,104,515.00  
 APPLICANT'S OPINION: \$310,001.00  
 TAXABLE YEAR: 2022  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

Q. APPLICATION: 2023-3756  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20230003988  
 PARCEL ADDRESS: 1515 THIRD ST  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$21,135,575.00  
 APPLICANT'S OPINION: \$390,001.00  
 TAXABLE YEAR: 2023  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

R. APPLICATION: 2023-3758  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20230003993  
 PARCEL ADDRESS: 1725 THIRD ST  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$15,038,506.00  
 APPLICANT'S OPINION: \$2,860,001.00  
 TAXABLE YEAR: 2023  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

S. APPLICATION: 2023-3759  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20230003996  
 PARCEL ADDRESS: 1655 THIRD ST  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$14,451,165.00  
 APPLICANT'S OPINION: \$3,310,001.00  
 TAXABLE YEAR: 2023  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

T. APPLICATION: 2023-3760  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20230003997  
 PARCEL ADDRESS: 1455 MARKET ST, #400  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$48,216,311.00  
 APPLICANT'S OPINION: \$1,040,001.00  
 TAXABLE YEAR: 2023  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

U. APPLICATION: 2023-3761  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20230003985  
 PARCEL ADDRESS: 201 3RD ST, #2  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$7,929,355.00  
 APPLICANT'S OPINION: \$200,001.00  
 TAXABLE YEAR: 2023  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

V. APPLICATION: 2023-3762  
 APPLICANT: UBER TECHNOLOGIES, INC  
 PARCEL NO: 20230003994  
 PARCEL ADDRESS:  
 TOPIC: Personal Property / Fixtures  
 CURRENT ASSESSMENT: \$6,127,261.00  
 APPLICANT'S OPINION: \$200,001.00  
 TAXABLE YEAR: 2023  
 APPEAL TYPE: Personal Property  
 ROLL TYPE: REGULAR

4. Possible report on action taken in closed session (pursuant to Government Code Section 54957.1 and San Francisco Administrative Code Section 67.14)
5. Vote to elect whether to disclose any or all discussions held in closed session (pursuant to San Francisco Administrative Code Section 67.14(a).)
6. Adjournment.

### **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](mailto: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](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 [bos@sfgov.org](mailto:bos@sfgov.org) or call (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame [bos@sfgov.org](mailto:bos@sfgov.org) or (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