

**JOURNAL OF PROCEEDINGS**  
**CITY AND COUNTY OF SAN FRANCISCO**  
**ASSESSMENT APPEALS BOARD**

In the remote Pre-Hearing Conference of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, January 6, 2026, at 1:31 p.m.

Present: Adena Gilbert, Claire Ervin Lee, and Richard Lee

Quorum present

Chairperson: Adena Gilbert, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2024 assessment roll having been present for this prehearing conference, the Board took certain action, as specified under this date, on the original of the respective applications:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2024-9247	224 7 <sup>th</sup> Street LLC	Documents due to Assessor in 7 days; schedule valuation hearing mid-January 2026
2024-9679	FC 2175 Workforce LP	Documents due to Assessor in 14 days; schedule valuation hearing late-January 2026
2024-9680	FC 2175 Market LLC	Same as Above
2024-9790	VII MP San Francisco Hotel Owner LLC	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-9791	VII MP San Francisco Hotel Owner LLC	Same as above
2024-9795	MM1250VAND LP	Same as above
2024-9796	Daniel Chang	Documents due to Assessor in 30 days; schedule valuation hearing in mid-March 2026
2024-9798	923 Folsom Acquisition LLC	Same as above
2024-9800	400 Third LLC	Same as above
2024-9802	MM40LOOM LP	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-9804	MM150VALE LP	Same as above
2024-9808	Adobe Inc.	Documents due to Assessor's in 60 days; schedule valuation hearing in April 2026
2024-9813	Moltobest LP	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-9816	Hayes Valley LP	Documents due to Assessor in 30 days; schedule valuation hearing in mid-March 2026
2024-9817	Avalon Ocean AVE LP	Same as above
2024-9818	Avalon Ocean AVE LP	Same as above

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<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition (Continued)</u></b>
2024-9822	Avalon Bay Communities Inc.	Documents due to Assessor in 30 days; schedule valuation hearing in mid-March 2026
2024-9823	Spear Street Corridor LLC	Same as above
2024-9839	The Hearst Corporation	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-9843	M & K Klestoff 1990 Family Trust	Same as above
2024-9845	Credit Karma Inc.	Documents due to Assessor's in 60 days; schedule valuation hearing in April 2026
2024-9900	Cypress Capital Inc.	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-9918	BT Property LLC	Same as above
2024-9929	Seaker & Sons	Documents due to Assessor in 30 days; schedule valuation hearing in mid-March 2026
2024-9942	Woodmont OM LLC	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-9943	San Mateo Land Exchange	Same as above
2024-10101	Andrew Tam	Removed from PHC at Hearing
2024-10104	Andrew Tam	Same as above
2024-10116	Tilton-Maiden Lane Partners	Documents due to Assessor in 30 days; schedule valuation hearing in mid-March 2026
2024-10121	JerroldSF Inc.	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-10127	2375 Sand Creek LLC	Same as above
2024-10128	Skybox Equity Partners LLC	Documents due to Assessor in 30 days; schedule valuation hearing in February 2026
2024-10134	Skybox Equity Partners LLC	Same as above
2024-10136	1880 Jerrold Ave LLC	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-10167	Rudnick Carter Alan	Documents due to Assessor in 30 days; schedule valuation hearing in mid-March 2026
2024-10210	CPF 33 New LLC	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-10257	MM560BRAN LP	Same as above
2024-10298	Pro Equity Asset Management	Same as above

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<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition (Continued)</u></b>
2024-10301	Pro Equity Asset Management	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-10305	Pro Equity Asset Management	Same as above
2024-10320	839 Broderick LLC	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-10356	795 Folsom Street LLC	Documents due to Assessor in 30 days; schedule valuation hearing in mid-February 2026
2024-10357	795 Folsom Street LLC	Same as above
2024-10367	20 California Investment Inc.	Documents due to Assessor in 30 days; schedule valuation hearing in mid-March 2026
2024-10375	Heath Family Partners II LP	Documents due to Assessor in 30 days; schedule valuation hearing in March 2026
2024-10381	Webco Group LLC	Same as above
2024-10384	Webco Group LLC	Same as above
2024-10387	Divco Group LLC	Same as above
2024-10391	Divco Group LLC	Same as above
2024-10396	Divco Group LLC	Same as above
2024-10466	FO 1029 Geary Street Property LLC	Documents due to Assessor in 30 days; schedule valuation hearing in mid-March 2026
2024-10468	1128 Valencia Street Associates LLC	Same as above
2024-10470	MCF-1158 Montgomery LP	Same as above
2024-10471	140 Haight Street Associates	Same as above

The following listed applicants for change in the assessed valuation of property affecting the 2024 assessment roll year having not been present for this prehearing conference, the Board took certain action, as specified under this date, on the original of the respective applications:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2024-9919	John Rigney Revocable Inter Vivos Trust	Denied; Lack of appearance
2024-10414	INGKA Centres San Francisco LLC	Same as above

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The following listed applicants for change in the assessed valuation of property affecting the 2024 of assessment roll year having not been present for this prehearing conference as scheduled, the Board took no action on the original of the respective applications

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2024-9864	Prashant Varanasi	Removed from Prehearing by assessor
2024-9913	RCP LLC	Withdrawn
2024-9914	RCP LLC	Same as above
2024-9915	RCP LLC	Same as above
2024-10069	Frontier Group LLC	Removed from Prehearing by assessor
2024-10140	Logitech Inc.	Withdrawn
2024-10144	Skybox Equity Partners LLC	Removed from Prehearing by assessor
2024-10211	600 California Street Tenant LLC	Same as above
2024-10212	415 Mission Street Tenant LLC	Same as above
2024-10267	SpringTide Shotwell LLC	Same as above
2024-10271	Cecil Cheng	Same as above
2024-10354	4627-4645 Mission Street LLC	Same as above
2024-10373	RP Pennsylvania Ave	Same as above

There being no further business, the Board, at the hour of 3:52 p.m., recessed to reconvene Thursday, January 8, 2026, at 1:30 p.m.

Declan Flaherty  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on \_\_\_\_\_

Angela Calvillo  
Clerk of the Board of Supervisors