

**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 Thursday, February 5, 2026, at 1:30 p.m.

Present: C. Ervin Lee, Richard Lee and Joyce Lewis

Quorum present

Chairperson: Richard Lee, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the 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>  |
|--------------------------|--|--|
| 2018-0569                | SHR St. Francis LLC                                  | Documents due to Assessor in 60 days; schedule valuation hearing June 2026       |
| 2018-0570                | SHR St. Francis LLC                                  | Same as above  |
| 2019-0747                | SHR St. Francis LLC                                  | Same as above  |
| 2019-0748                | SHR St. Francis LLC                                  | Same as above  |
| 2020-0784                | SHR St. Francis LLC                                  | Same as above  |
| 2020-0785                | SHR St. Francis LLC c/o Strategic Hotels and Resorts | Same as above  |
| 2021-0998                | SHR St. Francis LLC                                  | Same as above  |
| 2021-0999                | SHR St. Francis LLC                                  | Same as above  |
| 2022-7443                | SHR St. Francis LLC                                  | Same as above  |
| 2022-7444                | SHR St. Francis LLC                                  | Same as above  |
| 2023-4598                | Saks & Company LLC                                   | Documents due to Assessor in 120 days; schedule valuation hearing September 2026 |
| 2023-4599                | Saks & Company LLC                                   | Same as above  |
| 2023-4600                | Saks & Company LLC                                   | Same as above  |
| 2023-4601                | Saks & Company LLC                                   | Same as above  |
| 2023-4602                | Saks & Company LLC                                   | Same as above  |
| 2023-4603                | Saks & Company LLC                                   | Same as above  |
| 2023-4604                | Saks & Company LLC                                   | Same as above  |
| 2023-4605                | Saks & Company LLC                                   | Same as above  |
| 2024-4797                | GC EM Cube LLC                                       | Documents due to Assessor in 7 days; schedule valuation hearing April 2026       |
| 2024-4798                | GC EM Cube LLC                                       | Same as above  |
| 2024-4799                | GC EM Cube LLC                                       | Same as above  |
| 2024-4804                | Golden Gateway Center SPE LLC                        | Documents due to Assessor in 30 days; schedule valuation hearing mid-April 2026  |
| 2024-4821                | HGIT 181 Sanchez St. LP                              | Same as above  |
| 2024-4824                | 201 Spear Property LLC                               | Same as above  |

| <u>Appeal No.</u> | <u>Name</u>                          | <u>Disposition (Continued)</u>   |
|-------------------|--------------------------------------|--|
| 2024-4825         | Celtic Development LLC               | Documents due to Assessor in 30 days; schedule valuation hearing mid-April 2026    |
| 2024-4826         | FO 575 O'Farrell Street Property LLC | Same as above  |
| 2024-4837         | Carey Ong                            | Documents due to Assessor in 60 days; schedule valuation hearing May 2026          |
| 2024-4838         | Carey Ong                            | Same as above  |
| 2024-4839         | Carey Ong                            | Same as above  |
| 2024-4840         | Carey Ong                            | Same as above  |
| 2024-4876         | Kevin Ratcliffe                      | Documents due to Assessor in 30 days; schedule valuation hearing mid-April 2026    |
| 2024-4877         | Kevin Ratcliffe                      | Same as above  |
| 2024-4880         | Philip Ashizawa                      | Same as above  |
| 2024-4889         | Notion Labs Inc.                     | Documents due to Assessor in 60 days; schedule valuation hearing June 2026         |
| 2024-4890         | Notion Labs Inc.                     | Same as above  |
| 2024-4891         | Notion Labs Inc.                     | Same as above  |
| 2024-11083        | 200 Arguello Assoc. LLC              | Documents due to Assessor in 30 days; schedule valuation hearing mid-April 2026    |
| 2024-11084        | Windeler LLC                         | Same as above  |
| 2024-11097        | 2323 Franklin Apartments LLC         | Same as above  |
| 2024-11099        | 101 Sanchez Assoc. LLC               | Same as above  |
| 2024-11108        | 540 Sutter LLC                       | Same as above  |
| 2024-11111        | 550 Sutter LLC                       | Same as above  |
| 2024-11121        | Lone Oak Fund                        | Documents received by Assessor's office; schedule valuation hearing mid-March 2026 |
| 2024-11128        | Lone Oak Fund                        | Same as above  |
| 2024-11132        | Lone Oak Fund                        | Same as above  |

The following listed applicants for change in the assessed valuation of property affecting various years of the regular assessment roll 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:

| <u>Appeal No.</u> | <u>Name</u>          | <u>Disposition</u>         |
|-------------------|----------------------|----------------------------|
| 2024-11026        | Sharon Feng          | Denied; Lack of appearance |
| 2024-11027        | Sharon Feng          | Same as above              |
| 2024-11028        | Sharon Feng          | Same as above              |
| 2024-11101        | 278 Post Street Inc. | Same as above              |
| 2024-11110        | G & G Partners LP    | Same as above              |

| <u>Appeal No.</u> | <u>Name</u>                 | <u>Disposition (Continued)</u> |
|-------------------|-----------------------------|--------------------------------|
| 2024-11114        | CPF 856 Market Street LLC   | Same as above                  |
| 2024-11122        | A. Henrally Properties Inc. | Denied; Lack of appearance     |
| 2023-11125        | LMX Properties Inc.         | Same as above                  |

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

| <u>Appeal No.</u> | <u>Name</u>  | <u>Disposition</u>                  |
|-------------------|--|-------------------------------------|
| 2017-1274         | SHR St. Francis LLC c/o Strategic Hotels and Resorts | Removed from prehearing by Assessor |
| 2017-1275         | SHR St. Francis LLC c/o Strategic Hotels and Resorts | Same as above                       |
| 2017-1278         | SHR St. Francis LLC c/o Strategic Hotels and Resorts | Same as above                       |
| 2017-1279         | SHR St. Francis LLC c/o Strategic Hotels and Resorts | Same as above                       |
| 2024-1288         | Chris Mak  | Same as above                       |
| 2024-4715         | Duane Morris LLP                                     | Withdrawn                           |
| 2024-4806         | Vecchioli Family Trusts                              | Removed from prehearing by Assessor |
| 2024-4807         | Vecchioli Family Trusts                              | Same as above                       |
| 2024-4808         | Vecchioli Family Trusts                              | Same as above                       |
| 2024-4809         | Vecchioli Family Trusts                              | Same as above                       |
| 2024-4857         | Greenwich Clean Time                                 | Withdrawn                           |
| 2024-4878         | Philip Ashizawa                                      | Removed from prehearing by Assessor |
| 2024-4879         | Philip Ashizawa                                      | Same as above                       |
| 2024-4893         | SFII 1390 Market Street LLC                          | Same as above                       |
| 2024-4895         | DC San Francisco 1 Property LLC                      | Postponed                           |
| 2024-4896         | DC San Francisco 1 Property LLC                      | Same as above                       |
| 2024-4911         | Mission Rock Parcel A Owner, LLC                     | Removed from prehearing by Assessor |
| 2024-10708        | 1660 Mission, LLC, 290 Division (EAT)                | Removed from prehearing by Assessor |
| 2024-10711        | 1660 Mission, LLC, 290 Division (EAT)                | Same as above                       |
| 2024-10712        | 1660 Mission, LLC, 290 Division (EAT)                | Same as above                       |
| 2024-11118        | Lambda Inc.  | Same as above                       |

*ASSESSMENT APPEALS BOARD NO. 1*  
*Journal of Proceedings – Prehearing Conference*  
*Thursday, February 5, 2026, at 1:30 p.m.*  
*Page 4*

There being no further business, the Board, at the hour of 3:22 p.m., recessed to reconvene Friday, February 10, 2026, at 9:30 a.m.

Declan Flaherty  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on Thursday, February 26, 2026

Angela Calvillo  
Clerk of the Board of Supervisors