

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, February 17, 2026, at 1:30 p.m.

Present: Claire Ervin Lee, Richard Lee, and Louisa Mendoza

Quorum present

Chairperson: Richard Lee, Presiding

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

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2021-1221	Pine & Powell LLC	Documents due to Assessor in 45 days; schedule valuation hearing in mid-May 2026
2022-7359	MCREF Rincon Hill LLC	Documents due to Assessor in 30 days; schedule valuation hearing in May 2026
2022-7442	Regency Centers LP	Documents due to Assessor in 45 days; schedule valuation hearing in mid-May 2026
2022-7748	Pine & Powell Partners LLC	Same as above
2025-0409	340-350 11 th Street LLC	Same as above
2025-0518	Justice Operating Co LLC	Documents due to Assessor in 30 days; schedule valuation hearing in May 2026
2025-0519	631 Howard Owner LLC	Same as above
2025-0520	EPNY Townsend LLC	Same as above
2025-0521	Sacramento Evers Family Partnership	Same as above
2025-0548	Hayes Valley LP	Same as above
2025-0549	Avalon Ocean Ave LP	Same as above
2025-0550	Avalon Ocean Ave LP	Same as above
2025-0551	AVB Opera Warehouse LP	Same as above
2025-0552	Ava Ninth LP	Same as above
2025-0567	Avalon Bay Communities INC	Same as above
2025-0583	JPPF 55 Francisco LP	Same as above
2025-0585	JPPF 1155 Battery LP	Same as above
2025-7876	Datam SF LLC	Same as above
2025-7877	Datam SF LLC	Same as above
2025-7880	Harrison Treat LLC	Same as above
2025-7881	360-362 10 th Street Associates	Same as above
2025-7883	1701 North Point LLC	Same as above
2025-7884	Emmet Hegarty Revocable Living Trust	Same as above
2025-7885	Emmet Hegarty Revocable Living Trust	Same as above

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (Continued)</u>
2025-7886	Emmet Hegarty Revocable Living Trust	Documents due to Assessor in 30 days; schedule valuation hearing in May 2026
2025-7887	Emmet Hegarty Revocable Living Trust	Same as above
2025-7888	North Point Investment LLC	Same as above
2025-7889	North Point Investments LLC	Same as above
2025-7910	520 Scott 14 LLC	Same as above
2025-7911	312 Baker 14 LLC	Same as above
2025-7912	65 Buena Vista 14 LLC	Same as above
2025-7913	55 Genoa 15 LLC	Same as above
2025-7915	916 Pacific 15 LLC	Same as above
2025-7916	337 10 th 15 LLC	Same as above
2025-7917	1240 Bush 13 LP	Same as above
2025-7919	969 Bush 13 LP	Same as above
2025-7921	345 Fulton 13 LP	Same as above
2025-7922	1750 Golden Gate 13 LP	Same as above
2025-7924	20 San Antonio 16 LP	Same as above
2025-7925	784-786 Geary 16 LP	Same as above
2025-7926	322-332 Stanyan I6 LLC	Same as above
2025-7927	390 29 th I6 LP	Same as above
2025-7928	1424 Valencia 16 LP	Same as above
2025-7939	20 Romolo 17 LP	Same as above
2025-7940	516 Ellis 17 LP	Same as above
2025-7941	635 Ellis 17 LP	Same as above
2025-7942	318 Turk 17 LP	Same as above
2025-7944	1725 Turk 17 LP	Same as above
2025-7945	3744 16 th 17 LP	Same as above
2025-7947	2339 Market 17 LP	Same as above
2025-7952	1955 Leavenworth A2 LP	Same as above
2025-7953	2240 Larkin A2 LP	Same as above
2025-7954	1801 Leavenworth A2 LP	Same as above
2025-7955	845 Pine A2 LP	Same as above
2025-7956	1201 Pine A2 LP	Same as above
2025-7958	2275 Broadway A2 LP	Same as above
2025-7959	570 Grove 573 Birch A2 LP	Same as above
2025-7960	250 Fell A2 LP	Same as above
2025-7961	430 Scott A2 LP	Same as above
2025-7963	2927 Sacramento A2 LP	Same as above
2025-7964	2737 Sutter A2 LP	Same as above
2025-7965	390 Liberty A2 LP	Same as above

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition (Continued)</u>
2025-7977	400 California LLC	Documents due to Assessor in 30 days; schedule valuation hearing in May 2026
2025-7978	400 California LLC	Same as above
2025-7981	Tiltonmaiden Lane Partners	Same as above

The following listed applicants for change in the assessed valuation of property affecting the 2025 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:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2025-0361	EVN Investments LLC	Denied; Lack of appearance
2025-0510	Alliland LLC	Same as above
2025-0545	Healing Spaces LLC	Same as above
2025-0562	Anza Vista Investment, LLC	Same as above

The following listed applicants for change in the assessed valuation of property affecting the 2025 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>
2025-7946	Emporio Rulli at Chestnut Street	Postponed

There being no further business, the Board, at the hour of 2:38 p.m., recessed to reconvene Wednesday, February 18, 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