JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, October 23, 2018, at 9:33 a.m.

Present: Edward Campaña, Jeffrey Morris and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

Deputy City Attorney Leila Mongan

With the applicant's representative, Jana Contreras, and expert witness, Walter Carney, MAI, being present for the consolidated group of 2016 appeal applications, the Board continued hearing evidence and testimony on the merits of valuation from both parties below listed consolidated appeals filed for property at 301 Mission Street. At the hour of 11:40 a.m., the Board took certain action, as specified under this date, on the original of the respective applications:

2016-0268Jerold RosenbergContinued to 1:00 p.m.2016-0291Dodson Living TrustSame as above2016-0341Mah Ab Living TrustSame as above2016-0348Saal Revoc Living TrustSame as above2016-0391Rupa ParikhSame as above2016-0393Buttery 1990 TrustSame as above2016-0394Liu Revocable TrustSame as above2016-0428Therese ArsenaultSame as above2016-0431Namrata PatelSame as above2016-0432Robin DuffySame as above2016-0435Joanne FoxSame as above2016-0436Namrata PatelSame as above2016-0437Pretlow TrustSame as above2016-0461Craig RamseySame as above2016-0475Kazuko MorganSame as above2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0498Barbara Fogt-AsterSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above2016-0510Thomas FumarelliSame as above	Appeal No.	<u>Name</u>	Disposition
2016-0341 Mah Ab Living Trust Same as above 2016-0348 Saal Revoc Living Trust Same as above 2016-0391 Rupa Parikh Same as above 2016-0393 Buttery 1990 Trust Same as above 2016-0394 Liu Revocable Trust Same as above 2016-0428 Therese Arsenault Same as above 2016-0431 Namrata Patel Same as above 2016-0432 Robin Duffy Same as above 2016-0435 Joanne Fox Same as above 2016-0436 Namrata Patel Same as above 2016-0437 Pretlow Trust Same as above 2016-0441 Craig Ramsey Same as above 2016-0445 Kazuko Morgan Same as above 2016-04482 Jason Griffie Same as above 2016-0483 Sook Lee Same as above 2016-0486 Paul Tong Trust Same as above 2016-0498 Barbara Fogt-Aster Same as above 2016-0500 Catherine Farrell Same as above 2016-0502 Caroline Hsu Same as above	2016-0268	Jerold Rosenberg	Continued to 1:00 p.m.
2016-0348 Saal Revoc Living Trust Same as above 2016-0391 Rupa Parikh Same as above 2016-0393 Buttery 1990 Trust Same as above 2016-0394 Liu Revocable Trust Same as above 2016-0428 Therese Arsenault Same as above 2016-0431 Namrata Patel Same as above 2016-0432 Robin Duffy Same as above 2016-0435 Joanne Fox Same as above 2016-0436 Namrata Patel Same as above 2016-0437 Pretlow Trust Same as above 2016-0461 Craig Ramsey Same as above 2016-0475 Kazuko Morgan Same as above 2016-0482 Jason Griffie Same as above 2016-0483 Sook Lee Same as above 2016-0486 Paul Tong Trust Same as above 2016-0498 Barbara Fogt-Aster Same as above 2016-0500 Catherine Farrell Same as above 2016-0502 Caroline Hsu Same as above	2016-0291	Dodson Living Trust	Same as above
2016-0391Rupa ParikhSame as above2016-0393Buttery 1990 TrustSame as above2016-0394Liu Revocable TrustSame as above2016-0428Therese ArsenaultSame as above2016-0431Namrata PatelSame as above2016-0432Robin DuffySame as above2016-0435Joanne FoxSame as above2016-0436Namrata PatelSame as above2016-0437Pretlow TrustSame as above2016-0461Craig RamseySame as above2016-0475Kazuko MorganSame as above2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0496Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0341	Mah Ab Living Trust	Same as above
2016-0393 Buttery 1990 Trust Same as above 2016-0394 Liu Revocable Trust Same as above 2016-0428 Therese Arsenault Same as above 2016-0431 Namrata Patel Same as above 2016-0432 Robin Duffy Same as above 2016-0435 Joanne Fox Same as above 2016-0436 Namrata Patel Same as above 2016-0437 Pretlow Trust Same as above 2016-0441 Craig Ramsey Same as above 2016-0475 Kazuko Morgan Same as above 2016-0482 Jason Griffie Same as above 2016-0483 Sook Lee Same as above 2016-0486 Paul Tong Trust Same as above 2016-0498 Barbara Fogt-Aster Same as above 2016-0500 Catherine Farrell Same as above 2016-0502 Caroline Hsu Same as above	2016-0348	Saal Revoc Living Trust	Same as above
2016-0394Liu Revocable TrustSame as above2016-0428Therese ArsenaultSame as above2016-0431Namrata PatelSame as above2016-0432Robin DuffySame as above2016-0435Joanne FoxSame as above2016-0436Namrata PatelSame as above2016-0437Pretlow TrustSame as above2016-0461Craig RamseySame as above2016-0475Kazuko MorganSame as above2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0496Paul Tong TrustSame as above2016-0497Catherine FarrellSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0391	Rupa Parikh	Same as above
2016-0428Therese ArsenaultSame as above2016-0431Namrata PatelSame as above2016-0432Robin DuffySame as above2016-0435Joanne FoxSame as above2016-0436Namrata PatelSame as above2016-0437Pretlow TrustSame as above2016-0461Craig RamseySame as above2016-0475Kazuko MorganSame as above2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0486Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0393	Buttery 1990 Trust	Same as above
2016-0431Namrata PatelSame as above2016-0432Robin DuffySame as above2016-0435Joanne FoxSame as above2016-0436Namrata PatelSame as above2016-0437Pretlow TrustSame as above2016-0461Craig RamseySame as above2016-0475Kazuko MorganSame as above2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0486Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0394	Liu Revocable Trust	Same as above
2016-0432Robin DuffySame as above2016-0435Joanne FoxSame as above2016-0436Namrata PatelSame as above2016-0437Pretlow TrustSame as above2016-0461Craig RamseySame as above2016-0475Kazuko MorganSame as above2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0486Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0428	Therese Arsenault	Same as above
2016-0435Joanne FoxSame as above2016-0436Namrata PatelSame as above2016-0437Pretlow TrustSame as above2016-0461Craig RamseySame as above2016-0475Kazuko MorganSame as above2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0486Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0431	Namrata Patel	Same as above
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2016-0437Pretlow TrustSame as above2016-0461Craig RamseySame as above2016-0475Kazuko MorganSame as above2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0486Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0435	Joanne Fox	Same as above
2016-0461Craig RamseySame as above2016-0475Kazuko MorganSame as above2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0486Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0436	Namrata Patel	Same as above
2016-0475 Kazuko Morgan Same as above 2016-0482 Jason Griffie Same as above 2016-0483 Sook Lee Same as above 2016-0486 Paul Tong Trust Same as above 2016-0498 Barbara Fogt-Aster Same as above 2016-0500 Catherine Farrell Same as above 2016-0502 Caroline Hsu Same as above	2016-0437	Pretlow Trust	Same as above
2016-0482Jason GriffieSame as above2016-0483Sook LeeSame as above2016-0486Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0461	Craig Ramsey	Same as above
2016-0483Sook LeeSame as above2016-0486Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0475	Kazuko Morgan	Same as above
2016-0486Paul Tong TrustSame as above2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0482	Jason Griffie	Same as above
2016-0498Barbara Fogt-AsterSame as above2016-0500Catherine FarrellSame as above2016-0502Caroline HsuSame as above	2016-0483	Sook Lee	Same as above
2016-0500 Catherine Farrell Same as above 2016-0502 Caroline Hsu Same as above	2016-0486	Paul Tong Trust	Same as above
2016-0502 Caroline Hsu Same as above	2016-0498	Barbara Fogt-Aster	Same as above
	2016-0500	Catherine Farrell	Same as above
2016-0510 Thomas Fumarelli Same as above	2016-0502	Caroline Hsu	Same as above
	2016-0510	Thomas Fumarelli	Same as above

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Appeal No.	<u>Name</u>	Disposition (continued)
2016-0557	James Johnson	Continued to 1:00 p.m.
2016-0559	Hinohara Trust	Same as above
2016-0561	Maria Martinez	Same as above
2016-0562	Hongyu Zhan	Same as above
2016-0563	501 Millennium, LLC	Same as above
2016-0568	Hon Lam Li	Same as above
2016-0570	Stirling Spencer	Same as above
2016-0667	Tyrone Strickland	Same as above
2016-0669	Protiva Family Trust	Same as above
2016-0672	Cover/Connick Family Trust	Same as above
2016-0675	Bowen-Simons Revoc Trust	Same as above
2016-0677	John Dillon	Same as above
2016-0679	Branaka Revocable Trust	Same as above
2016-0681	Singh Family Trust	Same as above
2016-0754	Eva Lum Camp	Same as above
2016-0763	Mother Fish LLC	Same as above
2016-0781	Nils Lommerin	Same as above
2016-0810	Reid Survivor Trust	Same as above
2016-7112	Daniel Gussin	Same as above
2016-7113	Amy Gussin	Same as above
2016-7125	PA Two, LLC	Same as above
2016-7127	John Chengjiang Yin	Same as above
2016-7128	Shouse LLC	Same as above
2016-7129	Finkelman Living Trust	Same as above
2016-7136	Viniti Mahbubani	Same as above
2016-7139	Xin Liu	Same as above
2016-7147	Ji Piao Foo	Same as above
2016-7150	Vikas Tiku	Same as above
2016-7151	Besvest Inc	Same as above
2016-7152	Besvest Inc	Same as above
2016-7155	Besvest, Inc	Same as above
2016-7165	John Shadduck	Same as above
2016-7194	Seung Kim	Same as above
2016-7205	Abbaszadeh Family Trust	Same as above
2016-7206	Sonia Nijjar	Same as above
2016-7216	CA Millennium LLC	Same as above
2016-7218	John Peterson	Same as above

RECESS

The Board, at the hour of 11:40 a.m., recessed to reconvene at 1:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:00 p.m.

Present: Edward Campaña, Jeffrey Morris and Scott Spertzel

Quorum present

Chairperson: Scott Spertzel, Presiding

Deputy City Attorney Leila Mongan

With the same parties present from the morning session, the Board continued hearing evidence and testimony from both parties on the merits of valuation for the below listed applications.

At the hour of 3:45 p.m. the Board took the below listed applications under submission, and went into closed session with legal counsel to commence deliberations on the below appeal applications. The Board reconvened in open session at 4:00 p.m. and took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	<u>Name</u>	Disposition
2016-0268	Jerold Rosenberg	Remains under submission; continued
	_	to Oct. 24, 2018 at 9:30 a.m.
2016-0291	Dodson Living Trust	Same as above
2016-0341	Mah AB Living Trust	Same as above
2016-0348	Saal Revoc Living Trust	Same as above
2016-0391	Rupa Parikh	Same as above
2016-0393	Buttery 1990 Trust	Same as above
2016-0394	Liu Revocable Trust	Same as above
2016-0428	Therese Arsenault	Same as above
2016-0431	Namrata Patel	Same as above
2016-0432	Robin Duffy	Same as above
2016-0435	Joanne Fox	Same as above
2016-0436	Namrata Patel	Same as above
2016-0437	Pretlow Trust	Same as above
2016-0461	Craig Ramsey	Same as above
2016-0475	Kazuko Morgan	Same as above
2016-0482	Jason Griffie	Same as above
2016-0483	Sook Lee	Same as above
2016-0486	Paul Tong Trust	Same as above
2016-0498	Barbara Fogt-Aster	Same as above
2016-0500	Catherine Farrell	Same as above
2016-0502	Caroline Hsu	Same as above
2016-0510	Thomas Fumarelli	Same as above
2016-0557	James Johnson	Same as above
2016-0559	Hinohara Trust	Same as above
2016-0561	Maria Martinez	Same as above
2016-0562	Hongyu Zhan	Same as above

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Appeal No.	<u>Name</u>	Disposition (continued)
2016-0563	501 Millennium, LLC	Remains under submission; continued
		to Oct. 24, 2018 at 9:30 a.m.
2016-0568	Hon Lam Li	Same as above
2016-0570	Stirling Spencer	Same as above
2016-0667	Tyrone Strickland	Same as above
2016-0669	Protiva Family Trust	Same as above
2016-0672	Cover/Connick Family Trust	Same as above
2016-0675	Bowen-Simons Revoc Trust	Same as above
2016-0677	John Dillon	Same as above
2016-0679	Branaka Revocable Trust	Same as above
2016-0681	Singh Family Trust	Same as above
2016-0754	Eva Lum Camp	Same as above
2016-0763	Mother Fish LLC	Same as above
2016-0781	Nils Lommerin	Same as above
2016-0810	Reid Survivor Trust	Same as above
2016-7112	Daniel Gussin	Same as above
2016-7113	Amy Gussin	Same as above
2016-7125	PA Two, LLC	Same as above
2016-7127	John Chengjiang Yin	Same as above
2016-7128	Shouse LLC	Same as above
2016-7129	Finkelman Living Trust	Same as above
2016-7136	Viniti Mahbubani	Same as above
2016-7139	Xin Liu	Same as above
2016-7147	Ji Piao Foo	Same as above
2016-7150	Vikas Tiku	Same as above
2016-7151	Besvest Inc	Same as above
2016-7152	Besvest Inc	Same as above
2016-7155	Besvest, Inc	Same as above
2016-7165	John Shadduck	Same as above
2016-7194	Seung Kim	Same as above
2016-7205	Abbaszadeh Family Trust	Same as above
2016-7206	Sonia Nijjar	Same as above
2016-7216	CA Millennium LLC	Same as above
2016-7218	John Peterson	Same as above

There being no further business, the Board, at the hour of 4:03 p.m., recessed to reconvene Wednesday, October 24, 2018 at 9:30 a.m.

Dawn Duran Administrator Acting as Clerk

Approved by the Board on October 24, 2018

Angela Calvillo Clerk of the Board of Supervisors