

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

In the remote meeting of Assessment Appeals Board Number 1 for the City and County of San Francisco on Tuesday, December 16, 2025, at 9:44 a.m.

Present: Paul Bellar, Nicholas Goldman and James Reynolds

Quorum present

Chairperson: Paul Bellar, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll being present for an administrative hearing, 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>
2021-0838	28 SASF Owner LLC	Approved request to reinstate
2022-1944	Westlake Montgomery Office, LLC	Approved request to reinstate
2022-7055	RP Pennsylvania Ave	Approved request to amend block/lot numbers
2022-7067	RP Pennsylvania Ave	Approved request to amend block/lot numbers
2023-0292	John Affolter	Approved request to reinstate
2023-3347	Force Investment LLC	Approved request to reinstate
2023-3683	GIC San Francisco LLC	Accepted as timely
2023-4532	PPF/Blatteis 120 Stockton	Approved request to reinstate
2023-4533	PPF/Blatteis 120 Stockton	Approved request to reinstate
2023-7814	Cypress Capital INC	Approved request to reinstate
2023-8493	Andrea Davidson	Approved request to reinstate
2023-9078	531 Commercial St	Approved request to reinstate
2023-9083	211 Jefferson LLC	Approved request to reinstate
2023-9186	Valla LLC	Approved request to reinstate
2023-9200	A & A Portfolio Investments LLC	Approved request to reinstate
2023-9335	Yuchen Cai	Approved request to reinstate
2023-9777	Divco Group LLC	Approved request to reinstate
2023-9820	AK 10 Reno LLC	Approved request to reinstate
2023-9876	Melanie Beecher Living Trust	Approved request to reinstate
2023-10185	New Deal Holdings	Approved request to reinstate
2023-10421	RHI Mosser 275 Turk Street	Approved request to reinstate
2023-10428	1677 Bush Street Assoc LLC	Approved request to reinstate
2023-10431	45 Brosnan Street Assoc LLC	Approved request to reinstate
2023-10432	140 Haight Street Assoc LLC	Approved request to reinstate
2023-10433	1074 Union Street Assoc LLC	Approved request to reinstate
2023-10436	1565 Washington Street Assoc LLC	Approved request to reinstate
2023-10437	1521 - 1523 Taylor Street Assoc	Approved request to reinstate
2023-10438	1525 Clay Street Assoc LLC	Approved request to reinstate
2023-10439	590 8 <sup>th</sup> Avenue Assoc LLC	Approved request to reinstate
2023-10440	716 - 720 20 <sup>th</sup> Avenue Assoc LLC	Approved request to reinstate
2024-0103	Thomas Ronald	Accepted as timely
2024-4565	Susan Gould	Approved request to reinstate

The following listed applicant for change in the assessed valuation of property affecting the 2023 assessment roll having not been present for this administrative hearing as scheduled, the Board took certain action, as specified under this date, on the original of the respective application:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2023-3470	JPMorgan Chase Bank NA	Denied; Lack of Appearance

The following listed applicant for change in the assessed valuation of property affecting the 2023 assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective application:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2023-4038	SF Treat LP	Postponed

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene later the same day on Tuesday, December 16, 2025, at 1:30 p.m.

Alistair Gibson  
Administrator Acting as Clerk

Approved by the Board on Tuesday, January 6, 2026

Angela Calvillo  
Clerk of the Board of Supervisors