

Phone (415) 554-6778  
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E-mail AAB@sfgov.org



**ASSESSMENT APPEALS BOARD**  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

**Agenda\* / Notice of Assessment Appeals Board  
Assessment Appeals Board 2 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 366 003 847#**

**Thursday, April 09, 2026  
09:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

- 1) Announcements
- 2) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2024-2318
APPLICANT:	107 KING ROAD LLC
PARCEL NO:	3636 031
PARCEL ADDRESS:	1159 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,235,884.00
APPLICANT'S OPINION:	\$0.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2024-2329  
APPLICANT: SENZAKI, MARISSA  
PARCEL NO: 3956 020  
PARCEL ADDRESS: 370 DE HARO ST, #B2  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,193,358.00  
APPLICANT'S OPINION: \$1,000,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2024-2332  
APPLICANT: CR 991-999 VALENCIA LLC  
PARCEL NO: 3609 026  
PARCEL ADDRESS: 991-999 VALENCIA ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,559,406.00  
APPLICANT'S OPINION: \$3,900,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION: 2024-2333  
APPLICANT: 1325 18TH ST LLC  
PARCEL NO: 3637 027  
PARCEL ADDRESS: 2637-2645 MISSION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$7,717,984.00  
APPLICANT'S OPINION: \$3,700,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7572  
APPLICANT: VIRGINIA WINFIELD LLC  
PARCEL NO: 5617 019  
PARCEL ADDRESS: 217-221 VIRGINIA AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,680,087.00  
APPLICANT'S OPINION: \$2,440,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7754  
APPLICANT: FARRELL, JOHN  
PARCEL NO: 6519 005  
PARCEL ADDRESS: 1016-1018 SHOTWELL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,653,320.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2024-7838  
APPLICANT: TSAI, TING  
PARCEL NO: 2693 021  
PARCEL ADDRESS: 195 EUREKA ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,723,473.00  
APPLICANT'S OPINION: \$2,856,321.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2024-8050  
APPLICANT: MB PROPERTY GROUP  
PARCEL NO: 3568 023  
PARCEL ADDRESS: 135-139 ALBION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,069,180.00  
APPLICANT'S OPINION: \$2,300,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2024-8054  
APPLICANT: WONG, JAMES  
PARCEL NO: 3568 010  
PARCEL ADDRESS: 572-576 VALENCIA ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,135,868.00  
APPLICANT'S OPINION: \$2,600,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
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12) Hearing, discussion, and possible action involving:

APPLICATION: 2024-8056  
APPLICANT: MB PROPERTY GROUP  
PARCEL NO: 3606 084  
PARCEL ADDRESS: 3590 21ST ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$6,367,247.00  
APPLICANT'S OPINION: \$5,000,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2024-8064  
APPLICANT: MB PROPERTY GROUP  
PARCEL NO: 1237 030  
PARCEL ADDRESS: 1045-1049 PAGE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,894,935.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2024-8443  
APPLICANT: ALSON/THORNTON LLC  
PARCEL NO: 3570 022  
PARCEL ADDRESS: 2069-2071 MISSION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$1,329,555.00  
APPLICANT'S OPINION: \$1,216,600.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9289  
APPLICANT: 2011 SALAN FAMILY TR/SALAN FREDERICK M. & BARBA-S  
PARCEL NO: 2617A001  
PARCEL ADDRESS: 5 PIEDMONT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,112,011.00  
APPLICANT'S OPINION: \$1,372,807.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
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16) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9332  
APPLICANT: PENDURTHI, KAUSHIK  
PARCEL NO: 3638 002  
PARCEL ADDRESS: 2606-2610 FOLSOM ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,809,080.00  
APPLICANT'S OPINION: \$2,500,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9352  
APPLICANT: OCTAGON PROPERTIES LLC  
PARCEL NO: 1765 011  
PARCEL ADDRESS: 1359 10TH AVE  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,952,842.00  
APPLICANT'S OPINION: \$2,250,000.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9471  
APPLICANT: CRESTLINE REAL ESTATE INVESTMENT/MELGAR REAL ESTATE SERVICES  
PARCEL NO: 2844 004  
PARCEL ADDRESS: 45 CRESTLINE DR  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,614,027.00  
APPLICANT'S OPINION: \$1,699,117.00  
TAXABLE YEAR: 2024  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2024-9474  
APPLICANT: H INVESTMENT HOLDINGS LLC  
PARCEL NO: 2695 011  
PARCEL ADDRESS: 566-570 CASTRO ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,690,365.00  
APPLICANT'S OPINION: \$1,748,737.00  
TAXABLE YEAR: 2023  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION:	2024-9519
APPLICANT:	LI, NATHANIEL
PARCEL NO:	0278 012
PARCEL ADDRESS:	1385 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,087,377.00
APPLICANT'S OPINION:	\$840,802.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

### **KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (San Francisco Administrative Code, Chapter 67) or to report a violation of the ordinance, contact by mail Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.5163, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <http://www.sfgov.org/sunshine/>.

### **Ethics Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 25 Van Ness Avenue, Suite 220, San Francisco, CA 94102; telephone (415) 252-3100; fax (415) 252-3112; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

Under Campaign and Governmental Conduct Code, Section 1.127, no person or entity with a financial interest in a land use matter pending before the Board of Appeals, Board of Supervisors, Building Inspection Commission, Commission on Community Investment and Infrastructure, Historic Preservation Commission, Planning Commission, Port Commission, or the Treasure Island Development Authority Board of Directors, may make a campaign contribution to a member of the Board of Supervisors, the Mayor, the City Attorney, or a candidate for any of those offices, from the date the land use matter commenced until 12 months after the board or commission has made a final decision, or any appeal to another City agency from that decision has been resolved. For more information about this restriction, visit [sfethics.org](http://sfethics.org).

### **Disability Access**

To request sign language interpreters, readers, large print agendas or other accommodations, please contact (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

### **Cell Phones, Pagers and Similar Sound-Producing Electronic Devices**

The ringing of and use of cell phones, pagers and similar sound-producing electronic devices are prohibited at this meeting. Please be advised that the Chair may order the removal from the meeting room of any person(s) responsible for the ringing or use of a cell phone, pager, or other similar sound-producing electronic devices. (Chapter 67A of the San Francisco Administrative Code).

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### **Language Interpreters**

LANGUAGE INTERPRETERS: Language services are available in Spanish, Chinese and Filipino for requests made at least two (2) business days in advance of the meeting, to help ensure availability. For more information or to request services, contact (415) 554-5184.

傳譯服務: 所有常規及特別市參事會會議和常務委員會會議將提供西班牙文, 中文以及菲律賓文的傳譯服務, 但必須在會議前最少兩 (2) 個工作日作出請求, 以確保能獲取到傳譯服務. 將因應請求提供交替傳譯服務, 以便公眾向有關政府機構 發表意見. 如需更多資訊或請求有關服務, 請發電郵至 [bos@sfgov.org](mailto:bos@sfgov.org) 或致電 (415) 554 5184 聯絡我們。

Intérpretes de idiomas: Para asegurar la disponibilidad de los servicios de interpretación en chino, filipino y español, presente su petición por lo menos con dos (2) días hábiles de antelación previo a la reunión. Para más información o para solicitar los servicios, envíe su mensaje a [bos@sfgov.org](mailto:bos@sfgov.org) o llame al (415) 554-5184.

TAGA SALIN-WIKA: Ipaabot sa amin ang mga kahilingan sa pag salin-wika sa Kastila, Tsino at Pilipino ng hindi bababa sa dalawang araw bago ang pulong. Makakatulong ito upang tiyakin na ang mga serbisyo ay nakalaan at nakahanda. Para sa dagdag kaalaman o para humiling ng serbisyo, maki pagugnayan po sa [bos@sfgov.org](mailto:bos@sfgov.org) o tumawag sa (415) 554-5184.

\* Public comment will be taken on every item on the agenda.