

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
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: 615 930 264#**

**Monday, April 22, 2024
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:	2022-0328
APPLICANT:	MILTON J COSMOS TRUST
PARCEL NO:	1269 161
PARCEL ADDRESS:	225 FREDERICK ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$1,850,000.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

4) Hearing, discussion, and possible action involving:

APPLICATION:	2022-0712
APPLICANT:	1960 FULTON ST LLC/STRUCTURE PROPERTIES
PARCEL NO:	1173 016
PARCEL ADDRESS:	1960 FULTON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,675,213.00
APPLICANT'S OPINION:	\$2,206,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7161
APPLICANT:	HO, KAREN
PARCEL NO:	4102 142
PARCEL ADDRESS:	1300 22ND ST #404
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$943,500.00
APPLICANT'S OPINION:	\$810,400.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7231
APPLICANT:	326 CAPP LLC
PARCEL NO:	3590 041
PARCEL ADDRESS:	326 CAPP ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,739,431.00
APPLICANT'S OPINION:	\$2,900,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7240
APPLICANT:	MB PROPERTY GROUP
PARCEL NO:	3538 049
PARCEL ADDRESS:	15-19 NOE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,346,000.00
APPLICANT'S OPINION:	\$1,900,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

8) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7268
APPLICANT:	MB PROPERTY GROUP
PARCEL NO:	3533 041
PARCEL ADDRESS:	132 CLINTON PARK
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,652,000.00
APPLICANT'S OPINION:	\$1,900,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7273
APPLICANT:	BROADCLIFF LLC
PARCEL NO:	0963 040
PARCEL ADDRESS:	2940 PACIFIC AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$10,725,195.00
APPLICANT'S OPINION:	\$5,400,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7277
APPLICANT:	MB PROPERTY GROUP
PARCEL NO:	1237 030
PARCEL ADDRESS:	1045-1049 PAGE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,838,174.00
APPLICANT'S OPINION:	\$2,400,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7279
APPLICANT:	MB PROPERTY GROUP
PARCEL NO:	3568 023
PARCEL ADDRESS:	135-139 ALBION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$3,009,000.00
APPLICANT'S OPINION:	\$2,200,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

12) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7289
APPLICANT:	MB PROPERTY GROUP
PARCEL NO:	1243 028
PARCEL ADDRESS:	1206-1210 MASONIC AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,358,842.00
APPLICANT'S OPINION:	\$1,600,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7294
APPLICANT:	MB PROPERTY GROUP
PARCEL NO:	3606 084
PARCEL ADDRESS:	3590 21ST ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$6,242,400.00
APPLICANT'S OPINION:	\$5,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7364
APPLICANT:	SF MULTIFAMILY JV II PRPT OWNER
PARCEL NO:	0830 008
PARCEL ADDRESS:	428-432 OAK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,313,818.00
APPLICANT'S OPINION:	\$2,150,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/441

15) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7499
APPLICANT:	LIU, JONATHAN
PARCEL NO:	2201 007
PARCEL ADDRESS:	2115 16TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,800,000.00
APPLICANT'S OPINION:	\$1,700,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

16) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7798
APPLICANT:	HALF DOME CAPITAL LLC
PARCEL NO:	1654 044
PARCEL ADDRESS:	1045 CABRILLO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$4,953,185.00
APPLICANT'S OPINION:	\$3,982,210.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7800
APPLICANT:	HALF DOME CAPITAL II L.P.
PARCEL NO:	1430 046
PARCEL ADDRESS:	211 CORNWALL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$5,683,799.00
APPLICANT'S OPINION:	\$5,135,402.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION:	2023-7841
APPLICANT:	3210 GOUGH LLC
PARCEL NO:	0473 013D
PARCEL ADDRESS:	3210 GOUGH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$9,604,932.00
APPLICANT'S OPINION:	\$4,800,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/441

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.

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/>.

Phone (415) 554-6778
Fax (415) 554-6775
TDD (415) 554-5227
E-mail AAB@sfgov.org



ASSESSMENT APPEALS BOARD

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

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.

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.

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)

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact bos@sfgov.org or call (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame bos@sfgov.org or (415) 554-5184.

PAUNAWA: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay sa (415) 554-5184.

翻譯 必須在會議前最少四十八小時提出要求
請電 (415) 554-7719.

More Information: English | 中文 | Español | Filipino

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