

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

In the meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Wednesday, January 14, 2026, at 9:41 a.m.

Present: John Lee, Joyce Lewis and S. Elizabeth Miller

Quorum present

Chairperson: John Lee, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2024 assessment roll year being present, 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>
2024-0473	2170 Folsom LLC	Postponed at Hearing
2024-1098	Vincent Rinaldi	Denied
2024-1099	Vincent Rinaldi	Submitted
2024-1205	James Wesser	Submitted

At 11:10 a.m. the Board went into closed session to deliberate the above submitted applications. The Board reconvened in open session at 11:27 a.m. and 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>
2024-1099	Vincent Rinaldi	A.V. Lowered (Board)
2024-1205	James Wesser	A.V. Lowered (Board)

The following listed applicant for change in the assessed valuation of property affecting the 2024 assessment roll year having not been present, 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>
2024-7505	The Waiting LLC	Denied; Lack of appearance

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll year having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2023-4348	Kevin OConnor	Withdrawn
2024-1200	Ronald Brown	Postponed
2024-2631	Spellman Michael & Keith M	Postponed
2024-2632	Spellman Michael & Keith M	Postponed

There being no further business, the Board, at the hour of 11:28 a.m., recessed to reconvene on Monday, January 26, 2026, at 9:30 am.

Kathy Pun  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on \_\_\_\_\_

Angela Calvillo  
Clerk of the Board of Supervisors

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