

Phone (415) 554-6778
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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 3 Hearing**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 846 003 875#**

**Thursday, January 29, 2026
09:30 AM (ALL DAY)**

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:	2023-1704
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 085
PARCEL ADDRESS:	950 TENNESSEE ST, #124
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,191,320.00
APPLICANT'S OPINION:	\$590,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

- 4) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1706
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 088
PARCEL ADDRESS:	950 TENNESSEE ST, #127
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,019,757.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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5) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1708
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 100
PARCEL ADDRESS:	950 TENNESSEE ST, #212
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,986,681.00
APPLICANT'S OPINION:	\$990,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1710
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 103
PARCEL ADDRESS:	950 TENNESSEE ST, #215
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,700,531.00
APPLICANT'S OPINION:	\$850,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1712
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 108
PARCEL ADDRESS:	950 TENNESSEE ST, #220
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$593,680.00
APPLICANT'S OPINION:	\$290,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

8) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1713
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 126
PARCEL ADDRESS:	950 TENNESSEE ST, #312
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,056,825.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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9) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1715
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 130
PARCEL ADDRESS:	950 TENNESSEE ST, #316
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,021,597.00
APPLICANT'S OPINION:	\$400,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1716
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 131
PARCEL ADDRESS:	950 TENNESSEE ST, #317
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$536,599.00
APPLICANT'S OPINION:	\$260,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1719
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 143
PARCEL ADDRESS:	950 TENNESSEE ST, #402
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,437,650.00
APPLICANT'S OPINION:	\$720,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1720
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 144
PARCEL ADDRESS:	950 TENNESSEE ST, #403
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,361,022.00
APPLICANT'S OPINION:	\$680,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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13) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1722
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 146
PARCEL ADDRESS:	950 TENNESSEE ST, #405
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,279,059.00
APPLICANT'S OPINION:	\$630,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1723
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 148
PARCEL ADDRESS:	950 TENNESSEE ST, #407
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,966,606.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1724
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 149
PARCEL ADDRESS:	950 TENNESSEE ST, #408
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,894,416.00
APPLICANT'S OPINION:	\$940,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

16) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1726
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 152
PARCEL ADDRESS:	950 TENNESSEE ST, #411
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,907,958.00
APPLICANT'S OPINION:	\$950,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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17) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1727
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 153
PARCEL ADDRESS:	950 TENNESSEE ST, #412
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,930,391.00
APPLICANT'S OPINION:	\$960,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1728
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 154
PARCEL ADDRESS:	950 TENNESSEE ST, #413
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,045,881.00
APPLICANT'S OPINION:	\$500,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1729
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 155
PARCEL ADDRESS:	950 TENNESSEE ST, #414
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,913,847.00
APPLICANT'S OPINION:	\$950,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

20) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1730
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 156
PARCEL ADDRESS:	950 TENNESSEE ST, #415
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,335,500.00
APPLICANT'S OPINION:	\$660,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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21) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1731
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 157
PARCEL ADDRESS:	950 TENNESSEE ST, #416
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,274,775.00
APPLICANT'S OPINION:	\$630,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1732
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 158
PARCEL ADDRESS:	950 TENNESSEE ST, #417
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,939,631.00
APPLICANT'S OPINION:	\$960,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1733
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 159
PARCEL ADDRESS:	950 TENNESSEE ST, #418
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,829,653.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

24) Hearing, discussion, and possible action involving:

APPLICATION:	2023-1734
APPLICANT:	950 TENNESSEE LLC
PARCEL NO:	4107 161
PARCEL ADDRESS:	950 TENNESSEE ST, #420
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,508,885.00
APPLICANT'S OPINION:	\$750,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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25) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10857
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 087
PARCEL ADDRESS:	950 TENNESSEE ST, #126
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,946,166.00
APPLICANT'S OPINION:	\$950,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

26) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10858
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 088
PARCEL ADDRESS:	950 TENNESSEE ST, #127
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,060,151.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

27) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10866
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 100
PARCEL ADDRESS:	950 TENNESSEE ST, #212
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,026,413.00
APPLICANT'S OPINION:	\$990,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

28) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10868
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 106
PARCEL ADDRESS:	950 TENNESSEE ST, #218
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,844,550.00
APPLICANT'S OPINION:	\$900,000.00
TAXABLE YEAR:	2024
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29) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10871
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 127
PARCEL ADDRESS:	950 TENNESSEE ST, #313
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,213,668.00
APPLICANT'S OPINION:	\$1,000,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

30) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10872
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 130
PARCEL ADDRESS:	950 TENNESSEE ST, #316
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,042,028.00
APPLICANT'S OPINION:	\$500,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

31) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10873
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 143
PARCEL ADDRESS:	950 TENNESSEE ST, #402
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,466,402.00
APPLICANT'S OPINION:	\$720,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

32) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10874
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 132
PARCEL ADDRESS:	950 TENNESSEE ST, #318
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,983,276.00
APPLICANT'S OPINION:	\$970,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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33) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10875
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 144
PARCEL ADDRESS:	950 TENNESSEE ST, #403
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,388,241.00
APPLICANT'S OPINION:	\$680,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10876
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 149
PARCEL ADDRESS:	950 TENNESSEE ST, #408
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,932,303.00
APPLICANT'S OPINION:	\$940,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10877
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 151
PARCEL ADDRESS:	950 TENNESSEE ST, #410
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$2,472,086.00
APPLICANT'S OPINION:	\$1,500,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

36) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10878
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 155
PARCEL ADDRESS:	950 TENNESSEE ST, #414
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,952,122.00
APPLICANT'S OPINION:	\$950,000.00
TAXABLE YEAR:	2024
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37) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10879
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 154
PARCEL ADDRESS:	950 TENNESSEE ST, #413
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,066,797.00
APPLICANT'S OPINION:	\$500,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10881
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 156
PARCEL ADDRESS:	950 TENNESSEE ST, #415
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,362,208.00
APPLICANT'S OPINION:	\$660,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10882
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 157
PARCEL ADDRESS:	950 TENNESSEE ST, #416
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,300,269.00
APPLICANT'S OPINION:	\$630,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

40) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10883
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 158
PARCEL ADDRESS:	950 TENNESSEE ST, #417
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,978,422.00
APPLICANT'S OPINION:	\$960,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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41) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10884
APPLICANT:	950 Tennessee LLC
PARCEL NO:	4107 161
PARCEL ADDRESS:	950 TENNESSEE ST, #420
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$1,539,061.00
APPLICANT'S OPINION:	\$750,000.00
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.

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.

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).

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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 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 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 o tumawag sa (415) 554-5184.

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