

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

In the remote meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Tuesday, January 6, 2026, at 9:34 a.m.

Present: Marc Dickow, James Reynolds and Hilary Winslow

Quorum present

Chairperson: Marc Dickow, 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>
2024-3176	Robert Kirk	Approved Verbal Stipulation
2024-3280	Lenar Ruiz	Postponed at hearing
2024-3433	Salvatore Spinola & Julie Marspinola Revocable Trust	Approved Verbal Stipulation
2024-3551	Carl Webster	Approved Verbal Stipulation
2024-3701	Kenechukwu Aningo	Approved Verbal Stipulation
2024-3709	Yafah Franco Revocable Trust	Postponed at hearing

The following listed applicants 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>
2024-3330	Karen Huang Saraco	Denied; Lack of appearance

The following listed applicants for change in the assessed valuation of property affecting 2024 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>
2024-2355	Lauren J Macphail-Martinez 2021 Separate Property Trust	Withdrawn
2024-2972	Sanjeev Shenoy	Postponed
2024-3231	Daniel Harvey	Withdrawn
2024-3294	Anita Delucchi Exempt Trust	Withdrawn
2024-3770	Kathryn Partlan Living Tr.	Withdrawn

There being no further business, the Board, at the hour of 10:14 a.m., recessed to reconvene on Wednesday, January 7, 2026, at 9:30 a.m.

*Assessment Appeals Board No. 3  
Journal of Proceedings  
Tuesday January 6, 2026, at 9:34 a.m.  
Page 2*

Christine Cing  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on Monday, January 26, 2026

Angela Calvillo  
Clerk of the Board of Supervisors