

**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 Thursday, January 22, 2026, at 9:32 a.m.

Present: Marc Dickow, Kristine Nelson 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>
2024-0170	Jeffrey Luu	Submitted
2024-0438	Jennie Kim	Submitted
2024-1180	Chi Chang	Submitted
2024-1507	Nelligan & Tsang FMLY Trust	Submitted
2024-2196	Chad Nam	Submitted
2024-2197	Chad Nam	Submitted
2024-2396	Tianying Chang	Approved Verbal Stipulation
2024-9011	Kevin Cheng	Approved Verbal Stipulation

At 11:42 a.m. the Board went into closed session to deliberate the above submitted applications. The Board reconvened in open session at 12:11 p.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>
2024-0170	Jeffrey Luu	A.V. Lowered (Board)
2024-0438	Jennie Kim	A.V. Lowered (Board)
2024-1180	Chi Chang	A.V. Lowered (Board)
2024-1507	Nelligan & Tsang FMLY Trust	A.V. Lowered (Board)
2024-2196	Chad Nam	A.V. Lowered (Board)
2024-2197	Chad Nam	A.V. Lowered (Board)

There being no further business, the Board, at the hour of 12:13 p.m., recessed to reconvene on Monday, January 26, 2026, at 1:30 p.m.

*Assessment Appeals Board No. 3*  
*Journal of Proceedings*  
*Thursday January 22, 2026, at 1:33 p.m.*  
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Kathy Pun  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on Monday, January 26, 2026

Angela Calvillo  
Clerk of the Board of Supervisors