

**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 Monday, February 9, 2026, at 1:32 p.m.

Present: Mervin Conlan, Marc Dickow and Kristine Nelson

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>
2024-10074	Sharad Bhadouria	Approved Verbal Stipulation
2024-10784	Sarah Aerni	Submitted
2024-10846	Igor Yurinok	Approved Verbal Stipulation
2024-10854	Shadd Newman	Approved Verbal Stipulation
2024-10963	Anil Kumar	Approved Verbal Stipulation
2024-10976	Keyi xie	Approved Verbal Stipulation
2024-11020	Brian Border	Approved Verbal Stipulation
2024-11056	Shu Wei Chang	Approved Verbal Stipulation
2024-11078	Christopher Lentini	Approved Verbal Stipulation

At 2:26 p.m. the Board went into closed session to deliberate the above submitted applications. The Board reconvened in open session at 2:30 p.m. and 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>
2024-10784	Sarah Aerni	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>
2024-10953	Diwakar Goel	Denied; Lack of appearance

The following listed applicants for change in the assessed valuation of property affecting the 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>
2024-10960	Vijay Krishnamoorthy	Withdrawn
2024-11033	Choi-Cuunjieng Living Trust	Withdrawn

There being no further business, the Board, at the hour of 2:31 p.m., recessed to reconvene on Thursday, February 12, 2025, at 9:30 a.m.

Kathy Pun  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on Tuesday, February 17, 2026

Angela Calvillo  
Clerk of the Board of Supervisors