

**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, February 17, 2026, at 9:31 a.m.

Present: Marc Dickow, S. Elizabeth Miller and Ed Sobral

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>
2024-9656	Peter Watler	Submitted
2024-10520	Jace Rose	Submitted
2024-10529	Szeto & Szeto Trust	Approved Verbal Stipulation
2024-10536	Szeto & Szeto Trust	Approved Verbal Stipulation
2024-10538	Olivier Mardinian	Approved Verbal Stipulation

At 10:49 a.m. the Board went into closed session to deliberate the above submitted applications. The Board reconvened in open session at 10:59 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>
2024-9656	Peter Watler	Hearing fee balance due; Decision pending
2024-10520	Jace Rose	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>
2024-9558	Jessica Miao	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>
2024-9373	Cloud Force	Withdrawn
2024-9561	Tanya Welch	Withdrawn
2024-10518	716-720 20th Avenue Associates LLC	Postponed

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition (continued)</u></b>
2024-10535	Andre Ferrigno	Withdrawn
2024-10540	Andre Ferrigno	Withdrawn
2024-10579	Emily Anicich	Withdrawn

There being no further business, the Board, at the hour of 11:00 a.m., recessed to reconvene on Thursday, February 23, 2026, at 1:30 p.m.

Christine Cing  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

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

Angela Calvillo  
Clerk of the Board of Supervisors