

**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, February 26, 2026, at 9:31 a.m.

Present: Mervin Conlan, Marc Dickow and Ed Sobral

Quorum present

Chairperson: Marc Dickow, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of assessment roll 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>
2024-2212	Zhao Family Trust	Approved Verbal Stipulation
2024-4563	Jesus Mendoza	Approved Verbal Stipulation
2024-4584	Edward Mah	Submitted
2024-4585	Edward Mah	Submitted
2024-11309	Luiza Ferreira Guimaraes	Submitted
2024-11316	Genie Hua	Approved Verbal Stipulation
2024-11374	Adara Liao	Approved Verbal Stipulation

At 10:54 a.m. the Board went into closed session to deliberate the above submitted applications. The Board reconvened in open session at 11:04 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>
2024-4584	Edward Mah	A.V. Lowered (Board)
2024-4585	Edward Mah	A.V. Lowered (Board)
2024-11309	Luiza Ferreira Guimaraes	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>
2024-3995	Ryan Fletcher	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>
2024-3869	Mia Casa LLC	Postponed
2024-3981	1200 California Corp	Postponed
2024-4095	PSF Investments LLC	Postponed
2024-4097	PSF Investments LLC	Postponed

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene on Monday, March 2, 2025, at 1:30 p.m.

Kathy Pun  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on March 9, 2026

Angela Calvillo  
Clerk of the Board of Supervisors