

**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, August 28, 2025, at 9:36 a.m.

Present: Mervin Conlan, Nicholas Goldman and James Reynolds

Quorum present

Chairperson: Nicholas Goldman, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of the 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>
2024-0308	Scott Pollack	Approved Verbal Stipulation
2024-0572	Sergey Shikhvarg	Submitted
2024-1156	Lon Hardeman	Submitted
2024-1328	Ryan Howard	Submitted

At 10:51 a.m. the Board went into closed session to deliberate the above submitted application. The Board reconvened in open session at 11:00 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>
2024-0572	Sergey Shikhvarg	Denied
2024-1156	Lon Hardeman	A.V. Lowered (Assessor)
2024-1328	Ryan Howard	Denied

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>
2024-0650	HD Shirazi Property Trust	Postponed
2024-0947	Guan Lian	Postponed

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There being no further business, the Board, at the hour of 11:02 a.m., recessed to reconvene on Thursday, September 4, 2025, at 9:30 a.m.

Kathy Pun  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on Tuesday, September 2, 2025

Angela Calvillo  
Clerk of the Board of Supervisors