

**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, September 11, 2025, at 9:30 a.m.

Present: Marc Dickow, Claire Ervin Lee and Hilary Winslow

Quorum present

Chairperson: Marc Dickow, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of assessment roll year being present, the Board took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2023-7562	Suong Ngo	Amended from Regular to Escape; A.V Lowered (Assessor)
2024-0409	Wu Family Trust	Submitted
2024-0553	Osburn Family Living Trust	Submitted
2024-0678	Kenneth Hsu	Submitted
2024-7248	Tuan Anh Dau	Submitted
2024-7251	Sachin Dhingra	Approved Verbal Stipulation

At 11:10 a.m. the Board went into closed session to deliberate the above submitted applications. The Board reconvened in open session at 11:21 a.m. and took certain action, as specified under this date, on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2024-0409	Wu Family Trust	Denied
2024-0553	Osburn Family Living Trust	Denied
2024-0678	Kenneth Hsu	A.V. Lowered (Board)
2024-7248	Tuan Anh Dau	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:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2024-0116	Fifi Development Holdings, LLC	Denied; Lack of appearance

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

<u>Appeal No.</u>	<u>Name</u>	<u>Disposition</u>
2024-0438	Jennie Kim	Postponed

There being no further business, the Board, at the hour of 11:23 a.m., recessed to reconvene on Monday, September 29, 2025, at 1:30 p.m.

Kathy Pun  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on Thursday, January 22, 2026

Angela Calvillo  
Clerk of the Board of Supervisors