

**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, November 18, 2025, at 9:37 a.m.

Present: S. Elizabeth Miller, James Reynolds and Hilary Winslow

Quorum present

Chairperson: S. Elizabeth Miller, 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>
2024-7905	Barbra Brennan	Submitted
2024-9364	3 <sup>rd</sup> Street Properties LLC	Submitted
2024-9407	Jennifer Yan	Submitted
2024-9500	Martin Dibert	Submitted
2024-9639	Danlin Huang	Approved Verbal Stipulation
2024-9658	709 Lyon St	Continued
2024-9825	Alan Kates	Approved Verbal Stipulation

At 12:13 p.m. the Board went into closed session to deliberate the above submitted applications. The Board reconvened in open session at 12:25 p.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>
2024-7905	Barbra Brennan	A.V. Lowered (Board)
2024-9364	3rd Street Properties LLC	A.V. Lowered (Assessor)
2024-9407	Jennifer Yan	A.V. Lowered (Board)
2024-9500	Martin Dibert	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 applications:

<b><u>Appeal No.</u></b>	<b><u>Name</u></b>	<b><u>Disposition</u></b>
2024-9626	Rebecca Liao	Denied; Lack of appearance

There being no further business, the Board, at the hour of 12:26 p.m., recessed to reconvene on Thursday, November 20, 2025, at 9:30 a.m.

Christine Cing  
Assessment Appeals Board Clerk

Alistair Gibson  
Administrator

Approved by the Board on Thursday, November 20, 2025

Angela Calvillo  
Clerk of the Board of Supervisors