

## **Agenda\* / Notice of Assessment Appeals Board**

### **Assessment Appeals Board 1 Hearing**

**Room 406, City Hall**

**Tuesday, January 28, 2014**

**9:30 AM**

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of Assessment Appeals Boards must be based exclusively on properly admitted evidence. Assessment Appeals Boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which Assessment Appeals Boards may base findings.

The Assessment Appeals Board Agenda packet and documents are available for review in Room 405 at City Hall. Each item on the Agenda may include the following documents: (1) An Application for Changed Assessment (2) Comparable Sale Information (3) Department or Agency Correspondence (4) Public Correspondence.

Public comment will be taken for items on the agenda, as well as items not on the agenda but under the jurisdiction of the Board. Each person wishing to speak on an item before the Board shall be permitted to be heard once for up to three minutes.

1) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0218
APPLICANT:	CP SF PROPERTY III LLC
PARCEL NO.:	0319 022
PARCEL ADDRESS:	0775 GEARY ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$6,131,433.00
APPLICANT'S OPINION:	\$4,131,433.00
TAXABLE YEAR:	2010
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

3) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0220
APPLICANT:	CP SF PROPERTY III LLC
PARCEL NO.:	0319 022
PARCEL ADDRESS:	0775 GEARY ST,
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$6,125,210.00
APPLICANT'S OPINION:	\$6,125,210.00
TAXABLE YEAR:	2011
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

- 4) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2012-0221              |
| APPLICANT:           | CP SF PROPERTY III LLC |
| PARCEL NO.:          | 0319 022               |
| PARCEL ADDRESS:      | 0775 GEARY ST,         |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$6,124,926.00         |
| APPLICANT'S OPINION: | \$4,004,926.00         |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
- 5) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2012-0224                                     |
| APPLICANT:           | CP SF PROPERTY III LLC                        |
| PARCEL NO.:          | 0692 011                                      |
| PARCEL ADDRESS:      | 1080 POST ST,                                 |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$1,879,915.00                                |
| APPLICANT'S OPINION: | \$1,479,915.00                                |
| TAXABLE YEAR:        | 2010  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 6) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2012-0225                                     |
| APPLICANT:           | CP SF PROPERTY III LLC                        |
| PARCEL NO.:          | 0692 011                                      |
| PARCEL ADDRESS:      | 1080 POST ST,                                 |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$1,871,604.00                                |
| APPLICANT'S OPINION: | \$1,471,604.00                                |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 7) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2012-0226              |
| APPLICANT:           | CP SF PROPERTY III LLC |
| PARCEL NO.:          | 0692 011               |
| PARCEL ADDRESS:      | 1080 POST ST,          |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$1,838,092.00         |
| APPLICANT'S OPINION: | \$1,402,092.00         |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |

- 8) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2012-0227                                     |
| APPLICANT:           | CP SF PROPERTY III LLC                        |
| PARCEL NO.:          | 0252 011                                      |
| PARCEL ADDRESS:      | 1160 PINE ST,                                 |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$2,002,670.00                                |
| APPLICANT'S OPINION: | \$1,502,670.00                                |
| TAXABLE YEAR:        | 2010  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 9) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2012-0228                                     |
| APPLICANT:           | CP SF PROPERTY III LLC                        |
| PARCEL NO.:          | 0252 011                                      |
| PARCEL ADDRESS:      | 1160 PINE ST,                                 |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$2,000,000.00                                |
| APPLICANT'S OPINION: | \$1,500,000.00                                |
| TAXABLE YEAR:        | 2011  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |
- 10) Hearing, discussion, and possible action involving:
- |                      |                        |
|----------------------|------------------------|
| APPLICATION:         | 2012-0230              |
| APPLICANT:           | CP SF PROPERTY III LLC |
| PARCEL NO.:          | 0252 011               |
| PARCEL ADDRESS:      | 1160 PINE ST,          |
| TOPIC:               | Decline in Value       |
| CURRENT ASSESSMENT:  | \$2,040,000.00         |
| APPLICANT'S OPINION: | \$1,500,000.00         |
| TAXABLE YEAR:        | 2012                   |
| APPEAL TYPE:         | Real Property          |
| ROLL TYPE:           | REGULAR                |
- 11) Hearing, discussion, and possible action involving:
- |                      |   |
|----------------------|---|
| APPLICATION:         | 2012-0231                                     |
| APPLICANT:           | CP SF PROPERTY III LLC                        |
| PARCEL NO.:          | 0912 005                                      |
| PARCEL ADDRESS:      | 3830 DIVISADERO ST,                           |
| TOPIC:               | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT:  | \$4,179,615.00                                |
| APPLICANT'S OPINION: | \$2,579,615.00                                |
| TAXABLE YEAR:        | 2010  |
| APPEAL TYPE:         | Real Property                                 |
| ROLL TYPE:           | SUPPLEMENTAL                                  |

- 12) Hearing, discussion, and possible action involving:
- APPLICATION: 2012-0232  
 APPLICANT: CP SF PROPERTY III LLC  
 PARCEL NO.: 0912 005  
 PARCEL ADDRESS: 3830 DIVISADERO ST,  
 TOPIC: Base Year/Change in Ownership-Incorrect Value  
 CURRENT ASSESSMENT: \$4,176,690.00  
 APPLICANT'S OPINION: \$2,576,690.00  
 TAXABLE YEAR: 2011  
 APPEAL TYPE: Real Property  
 ROLL TYPE: SUPPLEMENTAL
- 13) Hearing, discussion, and possible action involving:
- APPLICATION: 2012-0233  
 APPLICANT: CP SF PROPERTY III LLC  
 PARCEL NO.: 0912 005  
 PARCEL ADDRESS: 3830 DIVISADERO ST,  
 TOPIC: Decline in Value  
 CURRENT ASSESSMENT: \$4,185,689.00  
 APPLICANT'S OPINION: \$2,503,689.00  
 TAXABLE YEAR: 2012  
 APPEAL TYPE: Real Property  
 ROLL TYPE: REGULAR
- 14) Hearing, discussion, and possible action involving:
- APPLICATION: 2012-0234  
 APPLICANT: CP SF PROPERTY III LLC  
 PARCEL NO.: 0275 010  
 PARCEL ADDRESS: 1035 PINE ST,  
 TOPIC: Base Year/Change in Ownership-Incorrect Value  
 CURRENT ASSESSMENT: \$7,266,200.00  
 APPLICANT'S OPINION: \$5,266,200.00  
 TAXABLE YEAR: 2010  
 APPEAL TYPE: Real Property  
 ROLL TYPE: SUPPLEMENTAL
- 15) Hearing, discussion, and possible action involving:
- APPLICATION: 2012-0235  
 APPLICANT: CP SF PROPERTY III LLC  
 PARCEL NO.: 0275 010  
 PARCEL ADDRESS: 1035 PINE ST,  
 TOPIC: Base Year/Change in Ownership-Incorrect Value  
 CURRENT ASSESSMENT: \$7,255,835.00  
 APPLICANT'S OPINION: \$5,255,835.00  
 TAXABLE YEAR: 2011  
 APPEAL TYPE: Real Property  
 ROLL TYPE: SUPPLEMENTAL

16) Hearing, discussion, and possible action involving:

APPLICATION:	2012-0236
APPLICANT:	CP SF PROPERTY III LLC
PARCEL NO.:	0275 010
PARCEL ADDRESS:	1035 PINE ST,
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$7,147,282.00
APPLICANT'S OPINION:	\$5,007,282.00
TAXABLE YEAR:	2012
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching it's decision in full view of the public. Commissions, boards, councils and other agencies of the City and County exist to conduct the people's business. This ordinance assures that deliberations are conducted before the people and the City operations are open to the people's review.

For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: Sunshine Ordinance Task Force, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone at 415.554.7724, by fax at 415.554.7854, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <http://www.sfgov.org/sunshine/>

**Lobbyist Registration and Reporting Requirements**

Individuals and entities that influence or attempt to influence local legislative or administrative action may be required by the San Francisco Lobbyist Ordinance [SF Campaign & Governmental Conduct Code § 2.100] to register and report lobbying activity. For more information about the Lobbyist Ordinance, please contact the San Francisco Ethics Commission at 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

**Disability Access** – The hearing room is wheelchair accessible.

\* Public comment will be taken on every item on the agenda.