Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Admin Hearing Room 406, City Hall Wednesday, May 27, 2015 1:30 PM

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: 2012-2053 APPLICANT: LU, LEE MEI PARCEL NO.: 2406 031C

PARCEL ADDRESS: 0937 - 0949 TARAVAL ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$744,330.00 APPLICANT'S OPINION: \$446,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2054
APPLICANT: LU, LEE MEI PARCEL NO.: 2406 040

PARCEL ADDRESS: 2418 20TH AVE, TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,136,183.00 APPLICANT'S OPINION: \$1,281,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

APPLICATION: 2012-3848

APPLICANT: LIU, BENJAMIN

PARCEL NO.: 0248 021

PARCEL ADDRESS: 1487 SACRAMENTO ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,428,707.00 APPLICANT'S OPINION: \$1,458,048.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4097

APPLICANT: TAHBAZOF, SIAVASH

PARCEL NO.: 3728 018

PARCEL ADDRESS: 1252 - 1256 HOWARD ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,946,659.00 APPLICANT'S OPINION: \$1,265,328.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4258 APPLICANT: LOKE, ERIC PARCEL NO.: 5449 027

PARCEL ADDRESS: 2627 SAN BRUNO AVE,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$815,988.00 APPLICANT'S OPINION: \$500,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4260

APPLICANT: NILAND, MICHAEL

PARCEL NO.: 3596 003

PARCEL ADDRESS: 2310 - 2314 MISSION ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,201,839.00 APPLICANT'S OPINION: \$700,000.00

TAXABLE YEAR: 2012

APPLICATION: 2012-4281

APPLICANT: KAUFMAN, HAROLD

PARCEL NO.: 3916 013

PARCEL ADDRESS: 0121 - 0181 VERMONT ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,276,214.00 APPLICANT'S OPINION: \$800,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4293

APPLICANT: PADILLA, ROBERT

PARCEL NO.: 1584 020

PARCEL ADDRESS: 0627 41ST AVE,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,622,589.00
APPLICANT'S OPINION: \$901,680.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4312

APPLICANT: BROOKER, PATRICK

PARCEL NO.: 4832 020

PARCEL ADDRESS: 2233 INGALLS ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$628,501.00 APPLICANT'S OPINION: \$200,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-4877 APPLICANT: OB LLC PARCEL NO.: 2001 024

PARCEL ADDRESS: 1798 GREAT HWY, TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,917,182.00 APPLICANT'S OPINION: \$1,003,462.00

TAXABLE YEAR: 2012

APPLICATION: 2013-0924

APPLICANT: LU, LEE MEI TRUST

PARCEL NO.: 2406 031C

PARCEL ADDRESS: 0937 - 0949 TARAVAL ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$759,210.00 APPLICANT'S OPINION: \$455,000.00 TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0926

APPLICANT: LU, LEE MEI TRUST

PARCEL NO.: 2406 040

PARCEL ADDRESS: 2418 20TH AVE, TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,178,900.00 APPLICANT'S OPINION: \$1,307,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1591

APPLICANT: GLIMIDAKIS FAMILY TRUST

PARCEL NO.: 1051 038

PARCEL ADDRESS: 1750 DIVISADERO ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,939,108.00 APPLICANT'S OPINION: \$1,911,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1624

APPLICANT: ECI THREE HOWARD, LLC

PARCEL NO.: 3738 011

PARCEL ADDRESS: 0301 HOWARD ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$139,481,363.00 APPLICANT'S OPINION: \$76,000,000.00

TAXABLE YEAR: 2013

APPLICATION: 2013-1670

APPLICANT: NORIEGA CAPITAL GROUP LLC

PARCEL NO.: 2023 021

PARCEL ADDRESS: 1900 NORIEGA ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,199,991.00
APPLICANT'S OPINION: \$1,650,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1727

APPLICANT: TAHBAZOF, SIAVASH

PARCEL NO.: 3728 018

PARCEL ADDRESS: 1252 - 1256 HOWARD ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,985,591.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2013
APPEAL TYPE: Real Property

ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1840

APPLICANT: JOHNSTON, IAIN

PARCEL NO.: 0094 017

PARCEL ADDRESS: 2124 HYDE ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$4,229,805.00 APPLICANT'S OPINION: \$3,600,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1962

APPLICANT: LIU, BENJAMIN

PARCEL NO.: 0248 021

PARCEL ADDRESS: 1487 SACRAMENTO ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,477,239.00 APPLICANT'S OPINION: \$1,487,048.00

TAXABLE YEAR: 2013

APPLICATION: 2013-2221

APPLICANT: PENA, TOMAS

PARCEL NO.: 3596 009

PARCEL ADDRESS: 2344 - 2348 MISSION ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$975,984.00 APPLICANT'S OPINION: \$250,000.00 TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2224

APPLICANT: PADILLA, ROBERT

PARCEL NO.: 1584 020

PARCEL ADDRESS: 0627 41ST AVE, TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,655,006.00 APPLICANT'S OPINION: \$251,680.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

22) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2227

APPLICANT: PATEL, NASIR

PARCEL NO.: 5475 005

PARCEL ADDRESS: 6524 03RD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$421,422.00
APPLICANT'S OPINION: \$250,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

23) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2310

APPLICANT: 1540 MARKET STREET NV, LLC

PARCEL NO.: 0836 002

PARCEL ADDRESS: 1510V MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,443,828.00
APPLICANT'S OPINION: \$300,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

APPLICATION: 2013-2311

APPLICANT: 1540 MARKET STREET NV, LLC

PARCEL NO.: 0836 003

PARCEL ADDRESS: 1520V MARKET ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,803,234.00
APPLICANT'S OPINION: \$380,000.00
TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

25) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2312

APPLICANT: 1540 MARKET STREET NV, LLC

PARCEL NO.: 0836 004
PARCEL ADDRESS: 0011 OAK ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$5,239,315.00
APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

26) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2313

APPLICANT: 1540 MARKET STREET NV, LLC

PARCEL NO.: 0836 005

PARCEL ADDRESS: 1540 MARKET ST,

TOPIC:

CURRENT ASSESSMENT: \$7,435,374.00 APPLICANT'S OPINION: \$2,260,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

27) Hearing, discussion, and possible action involving:

APPLICATION: 2013-2783

APPLICANT: EUSEBEIA LLC

PARCEL NO.: 0165 004

PARCEL ADDRESS: 0316 - 0318 PACIFIC AVE,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,660,084.00 APPLICANT'S OPINION: \$2,000,000.00

TAXABLE YEAR: 2013

> APPLICATION: 2013-2790

APPLICANT: POST BROS. ASSOCIATES LLC

PARCEL NO.: 0693 019 PARCEL ADDRESS: 1061 POST ST, TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$922,661.00 APPLICANT'S OPINION: \$700,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property **ROLL TYPE: REGULAR**

29) Hearing, discussion, and possible action involving:

> APPLICATION: 2013-2791

APPLICANT: T.T. GROUP, INC

PARCEL NO.: 3703 065

PARCEL ADDRESS: 1059 - 1061 MARKET ST.

TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$8,050,963.00 \$5,500,000.00 APPLICANT'S OPINION:

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property **ROLL TYPE: REGULAR**

30) Hearing, discussion, and possible action involving:

> APPLICATION: 2013-4985

APPLICANT: ECI THREE HOWARD, LLC

PARCEL NO.: 3738 011

PARCEL ADDRESS: 0301 HOWARD ST,

Base Year/Change in Ownership-Incorrect Value TOPIC:

CURRENT ASSESSMENT: \$103,000,000.00 APPLICANT'S OPINION: \$70,000,000.00

TAXABLE YEAR: 2010

APPEAL TYPE: Real Property **ROLL TYPE: SUPPLEMENTAL**

Hearing, discussion, and possible action involving: 31)

> APPLICATION: 2013-4986

APPLICANT: ECI THREE HOWARD, LLC

PARCEL NO.: 3738 011

PARCEL ADDRESS: 0301 HOWARD ST, TOPIC: Decline in Value **CURRENT ASSESSMENT:** \$105,060,000.00 APPLICANT'S OPINION: \$80,000,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property

ROLL TYPE: ROLL CORRECTION

APPLICATION: 2013-4987

APPLICANT: ECI THREE HOWARD, LLC

PARCEL NO.: 3738 011

PARCEL ADDRESS: 0301 HOWARD ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$107,161,200.00
APPLICANT'S OPINION: \$80,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property

ROLL TYPE: ROLL CORRECTION

33) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0529

APPLICANT: VILLA SOMA LLC

PARCEL NO.: 3511 018

PARCEL ADDRESS: 1550 - 1554 HOWARD ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,367,151.00 APPLICANT'S OPINION: \$1,539,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

34) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0557

APPLICANT: ONG, EDWARD

PARCEL NO.: 2847 084

PARCEL ADDRESS: 0140 PORTOLA DR, TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,888,132.00 APPLICANT'S OPINION: \$1,878,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

35) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0582

APPLICANT: POTRERO HILL & KANSAS STREET, LP

PARCEL NO.: 4030 031

PARCEL ADDRESS: 0655 KANSAS ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,745,910.00
APPLICANT'S OPINION: \$4,649,026.00

TAXABLE YEAR: 2014

APPLICATION: 2014-0583

APPLICANT: POTRERO HEIGHTS/RHODE ISLAND APTS.

PARCEL NO.: 4073 026

PARCEL ADDRESS: 0740 RHODE ISLAND ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$5,198,536.00 APPLICANT'S OPINION: \$3,120,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

37) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0775

APPLICANT: LARIZADEH, MAHMOUD

PARCEL NO.: 3522 054
PARCEL ADDRESS: 0070 13TH ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$1,647,974.00
APPLICANT'S OPINION: \$1,750,000.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

38) Hearing, discussion, and possible action involving:

APPLICATION: 2014-0778

APPLICANT: SZUCS TRUST 2002

PARCEL NO.: 6013 019

PARCEL ADDRESS: 4475 - 4477 MISSION ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,407,982.00 APPLICANT'S OPINION: \$836,340.00

TAXABLE YEAR: 2014

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

39) Hearing, discussion, and possible action involving:

APPLICATION: 2014-1086

APPLICANT: GLIMIDAKIS FAMILY TRUST

PARCEL NO.: 1051 038

PARCEL ADDRESS: 1750 DIVISADERO ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,952,450.00 APPLICANT'S OPINION: \$1,772,000.00

TAXABLE YEAR: 2014

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.

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.

Disability Access

Assessment appeal hearings are usually held in Room 406 at City Hall, 1 Dr. Carlton B. Goodlett Place, in San Francisco. City Hall is accessible to persons using wheelchairs and other assistive mobility devices. Ramps are available at the Grove, Van Ness and McAllister.

Assistive listening devices are available upon request at the Clerk of the Board's Office, Room 244. To request sign language interpreters, readers, large print agendas or other accommodations, please contact Wilson Ng at (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin at (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame a Derek Evans (415) 554-7702.

Paunawa: Ang mga kahilingan ay kailangang matanggap sa loob ng 48 oras bago mag miting upang matiyak na matutugunan ang mga hiling. Mangyaring tumawag kay Joy Lamug sa (415) 554-7712.

翻譯 必須在會議前最少四十八小時提出要求 請電 (415) 554-7719

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