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

# Assessment Appeals Board 2 Hearing Room 406, City Hall Wednesday, January 14, 2015 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: 2010-4979

APPLICANT: SEB INVESTMENT GMBH

PARCEL NO.: 2010205929

PARCEL ADDRESS: 0225 BUSH ST, #320

TOPIC: Personal Property / Classification

CURRENT ASSESSMENT: \$8,250,199.00 APPLICANT'S OPINION: \$40,000.00 TAXABLE YEAR: 2010

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

3) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5126

APPLICANT: K & L GATES LLP

PARCEL NO.: 2011209621

PARCEL ADDRESS: FOUR EMBARCADERO CENTER, #1200

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$6,578,748.00 APPLICANT'S OPINION: \$3,289,874.00

TAXABLE YEAR: 2011

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

4) Hearing, discussion, and possible action involving:

APPLICATION: 2011-5730

APPLICANT: SST INVESTMENTS LLC

PARCEL NO.: 3612 063

PARCEL ADDRESS: 0757 - 0767 TREAT AVE,

TOPIC: Base Year/New Construction-Incorrect Value

CURRENT ASSESSMENT: \$702,000.00 APPLICANT'S OPINION: \$370,962.00

TAXABLE YEAR: 2008

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0299

APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP

PARCEL NO.: 2012900731

PARCEL ADDRESS: ,

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$7,121,833.00 APPLICANT'S OPINION: \$3,298,343.00

TAXABLE YEAR: 2007

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0300

APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP

PARCEL NO.: 2012900730

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$7,005,843.00 APPLICANT'S OPINION: \$3,448,599.00

TAXABLE YEAR: 2008

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0301

APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP

PARCEL NO.: 2012900729

PARCEL ADDRESS: ,

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$6,723,650.00 APPLICANT'S OPINION: \$2,936,766.00

TAXABLE YEAR: 2009

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

8) Hearing, discussion, and possible action involving:

APPLICATION: 2012-0302

APPLICANT: GRAND HYATT SF GENERAL PARTNERSHIP

PARCEL NO.: 2012900726

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$6,445,310.00
APPLICANT'S OPINION: \$3,031,800.00

TAXABLE YEAR: 2010

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: POSTPONED

9) Hearing, discussion, and possible action involving:

APPLICATION: 2012-2655

APPLICANT: LEY, BENJAMIN

PARCEL NO.: 3613 021

PARCEL ADDRESS: 2573 FOLSOM ST, TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,260,000.00 APPLICANT'S OPINION: \$900,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3175 APPLICANT: APPLE INC. PARCEL NO.: 2012206352

PARCEL ADDRESS: 02125 CHESTNUT ST,

TOPIC: Calamity
CURRENT ASSESSMENT: \$6,247,403.00
APPLICANT'S OPINION: \$200,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2012-3731

APPLICANT: K & L GATES LLP

PARCEL NO.: 2012206841

PARCEL ADDRESS: FOUR EMBARCADERO CENTER, #1200

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$6,248,799.00 APPLICANT'S OPINION: \$3,124,400.00

TAXABLE YEAR: 2012

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5175

APPLICANT: KATHERINE BEST

PARCEL NO.: 2012990263

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$50,000.00 APPLICANT'S OPINION: \$36,000.00 TAXABLE YEAR: 2012

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1267

APPLICANT: KLESTOFF, MICHAEL

PARCEL NO.: 1177 010

PARCEL ADDRESS: 0601 BAKER ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$4,273,991.00
APPLICANT'S OPINION: \$3,500,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-1541

APPLICANT: K & L GATES LLP

PARCEL NO.: 2013217278

PARCEL ADDRESS:

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$5,787,464.00 APPLICANT'S OPINION: \$2,893,732.00

TAXABLE YEAR: 2013

APPEAL TYPE: Personal 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.

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 <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>

## **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 <a href="www.sfgov.org/ethics">www.sfgov.org/ethics</a>.

#### **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.