

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



**ASSESSMENT APPEALS BOARD**  
City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

## **THIS MEETING IS CANCELLED**

### **Agenda\* / Notice of Assessment Appeals Board Assessment Appeals Board 1 Hearing**

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 256 096 661#**

**Friday, February 23, 2024  
09:30 AM (ALL DAY)**

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) Announcements
- 2) Public comment\* (For all items on the agenda, as well as items not on the agenda, but under the jurisdiction of the Board.)
- 3) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1298
APPLICANT:	800 MARKET STREET LLC
PARCEL NO:	0329 001
PARCEL ADDRESS:	800-830 MARKET ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$59,180,553.00
APPLICANT'S OPINION:	\$29,590,276.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



**ASSESSMENT APPEALS BOARD**

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

4) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1304  
APPLICANT: RHI SIC 945 BRYANT OWNER LLC  
PARCEL NO: 3780 079  
PARCEL ADDRESS: 945 BRYANT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$43,234,883.00  
APPLICANT'S OPINION: \$21,617,441.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1371  
APPLICANT: 735 MONTGOMERY LLC  
PARCEL NO: 0195 001  
PARCEL ADDRESS: 735 MONTGOMERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$27,619,200.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1377  
APPLICANT: 152 GEARY STREET LLC  
PARCEL NO: 0309 008  
PARCEL ADDRESS: 152 GEARY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$22,753,000.00  
APPLICANT'S OPINION: \$0.00  
TAXABLE YEAR: 2021  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7668  
APPLICANT: 333 FREMONT VENTUR LLC  
PARCEL NO: 3747 332  
PARCEL ADDRESS: 0333 0000 0 0 FREMONT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,613,433.00  
APPLICANT'S OPINION: \$4,806,716.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



**ASSESSMENT APPEALS BOARD**

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

8) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7678  
APPLICANT: OSIB 816 FOLSOM PR LLC  
PARCEL NO: 3733 014  
PARCEL ADDRESS: 816 FOLSOM ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$15,546,929.00  
APPLICANT'S OPINION: \$7,773,464.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7681  
APPLICANT: 800 MARKET ST LLC  
PARCEL NO: 0329 001  
PARCEL ADDRESS: 800-830 MARKET ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$60,364,163.00  
APPLICANT'S OPINION: \$30,182,082.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7683  
APPLICANT: 600 BATTERY OWNER LLC  
PARCEL NO: 0173 001  
PARCEL ADDRESS: 600 BATTERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$84,619,870.00  
APPLICANT'S OPINION: \$42,309,935.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7684  
APPLICANT: 600 BATTERY OWNER LLC  
PARCEL NO: 0173 009  
PARCEL ADDRESS: 600 BATTERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$36,265,658.00  
APPLICANT'S OPINION: \$18,132,830.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



**ASSESSMENT APPEALS BOARD**

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

12) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7713  
APPLICANT: GRAYMARK CAPITAL 735 MONTGOMERY LLC  
PARCEL NO: 0195 001  
PARCEL ADDRESS: 735 MONTGOMERY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$28,171,583.00  
APPLICANT'S OPINION: \$14,085,792.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7716  
APPLICANT: LP 425 MASON  
PARCEL NO: 0306 002  
PARCEL ADDRESS: 425 MASON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$18,653,261.00  
APPLICANT'S OPINION: \$9,326,630.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7758  
APPLICANT: JPMORGAN CHASE BANK, NA  
PARCEL NO: 0486A026  
PARCEL ADDRESS: 2166 CHESTNUT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$9,460,036.00  
APPLICANT'S OPINION: \$5,900,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7785  
APPLICANT: VENTURE 39 STOCKTON STRATE  
PARCEL NO: 0327 004  
PARCEL ADDRESS: 39 STOCKTON ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$12,500,000.00  
APPLICANT'S OPINION: \$6,250,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



**ASSESSMENT APPEALS BOARD**

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7787  
APPLICANT: RHI SIC 945 BRYANT LLC  
PARCEL NO: 3780 079  
PARCEL ADDRESS: 945 BRYANT ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$44,099,578.00  
APPLICANT'S OPINION: \$22,049,783.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7792  
APPLICANT: OFARRELL STREET SIC-MCM 750  
PARCEL NO: 0320 011  
PARCEL ADDRESS: 750 O'FARRELL ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$17,752,417.00  
APPLICANT'S OPINION: \$8,876,208.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7793  
APPLICANT: LP SIC-MCM 825 POST S  
PARCEL NO: 0303 001  
PARCEL ADDRESS: 825 POST ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$46,171,978.00  
APPLICANT'S OPINION: \$22,415,759.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

19) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7795  
APPLICANT: 152 GEARY STREET LLC  
PARCEL NO: 0309 008  
PARCEL ADDRESS: 152 GEARY ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$23,208,060.00  
APPLICANT'S OPINION: \$11,604,030.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail AAB@sfgov.org



**ASSESSMENT APPEALS BOARD**

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

20) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7807  
APPLICANT: SDCO 101 POST STRE INC  
PARCEL NO: 0310 001  
PARCEL ADDRESS: 101 POST ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$20,156,891.00  
APPLICANT'S OPINION: \$10,078,446.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

21) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7848  
APPLICANT: PINE STREET OFFICE LLC  
PARCEL NO: 0260 006  
PARCEL ADDRESS: 332 PINE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$38,346,992.00  
APPLICANT'S OPINION: \$19,173,496.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

22) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7863  
APPLICANT: TAN, CHEE YONG  
PARCEL NO: 0115 024  
PARCEL ADDRESS: 453-463 UNION ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$3,110,186.00  
APPLICANT'S OPINION: \$2,000,000.00  
TAXABLE YEAR: 2022  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR

**KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE**

Government's duty is to serve the public, reaching its 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 (San Francisco Administrative Code, Chapter 67) or to report a violation of the ordinance, contact by mail 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 415.554.5163, or by e-mail at [sotf@sfgov.org](mailto:sotf@sfgov.org).

Citizens may obtain a free copy of the Sunshine Ordinance by printing the San Francisco Administrative Code, Chapter 67 on the Internet, at <http://www.sfgov.org/sunshine/>.

Phone (415) 554-6778  
Fax (415) 554-6775  
TDD (415) 554-5227  
E-mail [AAB@sfgov.org](mailto:AAB@sfgov.org)



## ASSESSMENT APPEALS BOARD

City Hall, Room 405  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4697

### **Ethics 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 25 Van Ness Avenue, Suite 220, San Francisco, CA 94102; telephone (415) 252-3100; fax (415) 252-3112; Web Site [www.sfgov.org/ethics](http://www.sfgov.org/ethics).

Under Campaign and Governmental Conduct Code, Section 1.127, no person or entity with a financial interest in a land use matter pending before the Board of Appeals, Board of Supervisors, Building Inspection Commission, Commission on Community Investment and Infrastructure, Historic Preservation Commission, Planning Commission, Port Commission, or the Treasure Island Development Authority Board of Directors, may make a campaign contribution to a member of the Board of Supervisors, the Mayor, the City Attorney, or a candidate for any of those offices, from the date the land use matter commenced until 12 months after the board or commission has made a final decision, or any appeal to another City agency from that decision has been resolved. For more information about this restriction, visit [sfethics.org](http://sfethics.org).

### **Disability Access**

To request sign language interpreters, readers, large print agendas or other accommodations, please contact (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

### **Cell Phones, Pagers and Similar Sound-Producing Electronic Devices**

The ringing of and use of cell phones, pagers and similar sound-producing electronic devices are prohibited at this meeting. Please be advised that the Chair may order the removal from the meeting room of any person(s) responsible for the ringing or use of a cell phone, pager, or other similar sound-producing electronic devices. (Chapter 67A of the San Francisco Administrative Code)

### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact [bos@sfgov.org](mailto:bos@sfgov.org) or call (415) 554-5184.

AVISO EN ESPAÑOL: La solicitud para un traductor debe recibirse antes de mediodía de el viernes anterior a la reunion. Llame [bos@sfgov.org](mailto:bos@sfgov.org) or (415) 554-5184.

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 sa (415) 554-5184.

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

More Information: English | 中文 | Español | Filipino

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