

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



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

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

Room 406, City Hall

Thursday, February 29, 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) 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:

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| | |
|----------------------|---|
| APPLICATION: | 2019-1239 |
| APPLICANT: | SF CARRIAGE LLC |
| PARCEL NO: | 3727 002 |
| PARCEL ADDRESS: | 140 7TH ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$11,618,394.00 |
| APPLICANT'S OPINION: | \$8,700,000.00 |
| TAXABLE YEAR: | 2018 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

3) Hearing, discussion, and possible action involving:

| | |
|----------------------|---|
| APPLICATION: | 2019-1240 |
| APPLICANT: | SF CARRIAGE LLC |
| PARCEL NO: | 3727 002 |
| PARCEL ADDRESS: | 140 7TH ST |
| TOPIC: | Base Year/Change in Ownership-Incorrect Value |
| CURRENT ASSESSMENT: | \$11,618,394.00 |
| APPLICANT'S OPINION: | \$8,700,000.00 |
| TAXABLE YEAR: | 2019 |
| APPEAL TYPE: | Real Property |
| ROLL TYPE: | SUPPLEMENTAL |

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1241
APPLICANT: SF VERTIGO LLC
PARCEL NO: 0280 009
PARCEL ADDRESS: 940 SUTTER ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$48,994,057.00
APPLICANT'S OPINION: \$36,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1242
APPLICANT: SF VERTIGO LLC
PARCEL NO: 0280 009
PARCEL ADDRESS: 940 SUTTER ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$48,994,057.00
APPLICANT'S OPINION: \$36,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

6) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1243
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 077
PARCEL ADDRESS: 578-580 NATOMA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,861,524.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

7) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1244
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 077
PARCEL ADDRESS: 578-580 NATOMA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,861,524.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1245
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 078
PARCEL ADDRESS: 582 NATOMA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,861,524.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

9) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1246
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 078
PARCEL ADDRESS: 582 NATOMA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,861,524.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1247
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 079
PARCEL ADDRESS: 588 NATOMA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,861,524.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1248
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 079
PARCEL ADDRESS: 588 NATOMA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,861,524.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1249
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 080
PARCEL ADDRESS: 592 NATOMA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,861,524.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

13) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1250
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 080
PARCEL ADDRESS: 592 NATOMA ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$2,861,524.00
APPLICANT'S OPINION: \$2,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

14) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1251
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 114
PARCEL ADDRESS: 121 7TH ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$9,065,091.00
APPLICANT'S OPINION: \$6,500,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

15) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1252
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 114
PARCEL ADDRESS: 121 7TH ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$9,065,091.00
APPLICANT'S OPINION: \$6,500,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1253
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 117
PARCEL ADDRESS: 121 7TH ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$24,647,044.00
APPLICANT'S OPINION: \$18,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

17) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1254
APPLICANT: SF AMERICANIA LLC
PARCEL NO: 3726 117
PARCEL ADDRESS: 121 7TH ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$24,647,044.00
APPLICANT'S OPINION: \$18,000,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

18) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1260
APPLICANT: SF GOOD LLC
PARCEL NO: 3727 001
PARCEL ADDRESS: 114 7TH ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$25,200,162.00
APPLICANT'S OPINION: \$20,000,000.00
TAXABLE YEAR: 2018
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

19) Hearing, discussion, and possible action involving:

APPLICATION: 2019-1261
APPLICANT: SF GOOD LLC
PARCEL NO: 3727 001
PARCEL ADDRESS: 114 7TH ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$25,200,162.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2019
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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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.

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/>

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.

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.

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 (415) 554-5184 or (415) 554-5227 (TTY). Requests made at least 48 hours in advance of the meeting will help to ensure availability.

The nearest accessible BART station is Civic Center (Market/Grove/Hyde Streets). Accessible MUNI Metro lines are the F, J, K, L, M, N, T (exit at Civic Center of Van Ness stations). MUNI bus lines also serving the area are the 5, 5R, 6, 7, 7R, 7X, 9, 9R, 19, 21, 47 and 49. For more information about MUNI accessible services, call (415) 701-4485. There is accessible parking in the vicinity of City Hall at Civic Center Plaza and adjacent to Davies Hall and the War Memorial Complex. Accessible curbside parking is available on Dr. Carlton B. Goodlett Place and Grove Street.

In order to assist the City's efforts to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to perfumes and various other chemical-based scented products. Please help the City to accommodate these individuals.

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)

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Language Interpreters

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact 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 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.