

Phone (415) 554-6778
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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**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 765 585 320#**

**Friday, March 08, 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:	2019-0719
APPLICANT:	UBER TECHNOLOGIES, INC
PARCEL NO:	2019210638
PARCEL ADDRESS:	1455 MARKET ST #400
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$83,797,245.00
APPLICANT'S OPINION:	\$41,900,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0720
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2019210639
PARCEL ADDRESS: 685 MARKET ST #1000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$12,374,005.00
APPLICANT'S OPINION: \$6,190,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION: 2019-0721
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 2019208216
PARCEL ADDRESS: 555 MARKET ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$37,325,272.00
APPLICANT'S OPINION: \$18,660,000.00
TAXABLE YEAR: 2019
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1772
APPLICANT: RAINTREE 973 MARKET NEWCO LLC
PARCEL NO: 3704 069
PARCEL ADDRESS: 973-977 MARKET ST
TOPIC:
CURRENT ASSESSMENT: \$33,640,910.00
APPLICANT'S OPINION: \$16,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2021-2082
APPLICANT: LOUIE SHEE FONG REVOC TR
PARCEL NO: 0091 049
PARCEL ADDRESS: 851-855 GREENWICH ST
TOPIC: Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT: \$632,488.00
APPLICANT'S OPINION: \$173,223.00
TAXABLE YEAR: 2009
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

8) Hearing, discussion, and possible action involving:

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APPLICATION: 2022-0106
APPLICANT: FILBERT FLL APARTMENTS, LP
PARCEL NO: 0219 007
PARCEL ADDRESS: 1430 SACRAMENTO ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,336,070.00
APPLICANT'S OPINION: \$2,350,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1442
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 20220031432
PARCEL ADDRESS: 685 MARKET ST #1000
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$6,950,923.00
APPLICANT'S OPINION: \$460,001.00
TAXABLE YEAR: 2022
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1443
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 20220011259
PARCEL ADDRESS: 555 MARKET ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$26,255,325.00
APPLICANT'S OPINION: \$882,501.00
TAXABLE YEAR: 2022
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1444
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 20220031431
PARCEL ADDRESS: 1515 THIRD ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$30,218,159.00
APPLICANT'S OPINION: \$2,015,001.00
TAXABLE YEAR: 2022
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

12) Hearing, discussion, and possible action involving:

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APPLICATION: 2022-1445
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 20220011260
PARCEL ADDRESS:
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$12,380,541.00
APPLICANT'S OPINION: \$1,865,001.00
TAXABLE YEAR: 2022
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

13) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1446
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 20220032204
PARCEL ADDRESS: Historic Pier 70 Bldg
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$68,772,013.00
APPLICANT'S OPINION: \$597,501.00
TAXABLE YEAR: 2022
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1447
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 20220031433
PARCEL ADDRESS: 1455 MARKET ST #400
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$53,717,835.00
APPLICANT'S OPINION: \$2,710,001.00
TAXABLE YEAR: 2022
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1448
APPLICANT: UBER TECHNOLOGIES, INC
PARCEL NO: 20220036856
PARCEL ADDRESS: 201 3RD ST #2
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$8,104,515.00
APPLICANT'S OPINION: \$310,001.00
TAXABLE YEAR: 2022
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POST/TP

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1474
APPLICANT: WESTINGHOUSE BROADCASTING CO
PARCEL NO: 0142 001
PARCEL ADDRESS: 815 BATTERY ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$36,235,911.00
APPLICANT'S OPINION: \$31,824,890.00
TAXABLE YEAR: 2022
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1644
APPLICANT: GARCIA, ROBERT
PARCEL NO: 6520 023
PARCEL ADDRESS: 1081-1085 SHOTWELL ST
TOPIC:
CURRENT ASSESSMENT: \$773,828.00
APPLICANT'S OPINION: \$267,704.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL
STATUS: WITHDRAWN

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1691
APPLICANT: GARCIA, ROBERT
PARCEL NO: 6520 023
PARCEL ADDRESS: 1081-1085 SHOTWELL ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$791,132.00
APPLICANT'S OPINION: \$267,704.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: ESCAPE
STATUS: WITHDRAWN

19) Hearing, discussion, and possible action involving:

APPLICATION: 2022-1845
APPLICANT: 420 TAYLOR VENTURE LLC
PARCEL NO: 0316 010
PARCEL ADDRESS: 420 TAYLOR ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$19,100,000.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

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20) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7468
APPLICANT: HOFFMAN FAMILY TRUST
PARCEL NO: 0975 018
PARCEL ADDRESS: 3015 PACIFIC AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$13,590,365.00
APPLICANT'S OPINION: \$10,000,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

21) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7919
APPLICANT: JL PROPERTY LLC
PARCEL NO: 0048 006
PARCEL ADDRESS: 930 CHESTNUT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,181,671.00
APPLICANT'S OPINION: \$3,600,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

22) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7921
APPLICANT: LEPINARD REVOCABLE TRUST
PARCEL NO: 0048 020
PARCEL ADDRESS: 944 CHESTNUT ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$7,352,826.00
APPLICANT'S OPINION: \$3,680,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR
STATUS: WITHDRAWN

23) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7922
APPLICANT: CEDAR ALLEY PROPERTIES LLC
PARCEL NO: 0694 003
PARCEL ADDRESS: 1033-1037 POLK ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$3,744,821.00
APPLICANT'S OPINION: \$1,665,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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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

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 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.

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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.