

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**

**REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 964 604 977#**

**Tuesday, March 12, 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:	2019-0381
APPLICANT:	440 GEARY OWNER LP
PARCEL NO:	0306 007
PARCEL ADDRESS:	436-440 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$51,076,678.00
APPLICANT'S OPINION:	\$38,000,000.00
TAXABLE YEAR:	2019
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/ADMIN

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1013
APPLICANT: FOUR ONE FIVE LLC
PARCEL NO: 3794 006
PARCEL ADDRESS: 701 3RD ST
TOPIC:
CURRENT ASSESSMENT: \$143,049,224.00
APPLICANT'S OPINION: \$71,524,612.00
TAXABLE YEAR: 2020
APPEAL TYPE: Both Real & Personal Prty
ROLL TYPE: REGULAR
STATUS: POST/ADMIN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1014
APPLICANT: FOUR ONE FIVE LLC
PARCEL NO: 3794 006
PARCEL ADDRESS: 701 3RD ST
TOPIC: Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT: \$100,538,604.00
APPLICANT'S OPINION: \$51,274,688.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POST/ADMIN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1015
APPLICANT: STRATFORD HOTEL LLC
PARCEL NO: 0314 010
PARCEL ADDRESS: 236 POWELL ST
TOPIC:
CURRENT ASSESSMENT: \$9,878,054.00
APPLICANT'S OPINION: \$4,939,026.00
TAXABLE YEAR: 2020
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1053
APPLICANT: JUUL LABS INC
PARCEL NO: 2020208318
PARCEL ADDRESS: 2415 3RD ST
TOPIC: Other
CURRENT ASSESSMENT: \$5,479,890.00
APPLICANT'S OPINION: \$2,739,945.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1054
APPLICANT: JUUL LABS INC
PARCEL NO: 2020208316
PARCEL ADDRESS: 948 ILLINOIS ST #108
TOPIC: Other
CURRENT ASSESSMENT: \$9,238,165.00
APPLICANT'S OPINION: \$4,619,083.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1055
APPLICANT: JUUL LABS INC
PARCEL NO: 2020207120
PARCEL ADDRESS: 560 20TH ST
TOPIC: Other
CURRENT ASSESSMENT: \$70,283,762.00
APPLICANT'S OPINION: \$35,141,879.00
TAXABLE YEAR: 2020
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2021-0251
APPLICANT: 657-667 MISSION PROPERTY OWNER, LLC
PARCEL NO: 3722 368
PARCEL ADDRESS: 655-671 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$107,896,254.00
APPLICANT'S OPINION: \$80,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1110
APPLICANT: WILDCATS OWNER LLC
PARCEL NO: 0021700002
PARCEL ADDRESS:
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$99,423,338.00
APPLICANT'S OPINION: \$24,855,834.00
TAXABLE YEAR: 2021
APPEAL TYPE: Possessory Interest
ROLL TYPE: REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1111
APPLICANT: WILDCATS OWNER LLC
PARCEL NO: 20210005735
PARCEL ADDRESS: 495 JEFFERSON ST
TOPIC: Personal Property / Fixtures
CURRENT ASSESSMENT: \$2,354,859.00
APPLICANT'S OPINION: \$588,714.00
TAXABLE YEAR: 2021
APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1114
APPLICANT: RP PENNSYL VANIA LLC
PARCEL NO: 4167 011
PARCEL ADDRESS: 790 PENNSYLVANIA AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$26,891,820.00
APPLICANT'S OPINION: \$18,800,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2021-1115
APPLICANT: RP PENNSYL VANIA LLC
PARCEL NO: 4167 013
PARCEL ADDRESS: 1395 22ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$215,680,585.00
APPLICANT'S OPINION: \$151,000,000.00
TAXABLE YEAR: 2021
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7055
APPLICANT: RP PENNSYLVANIA AVE
PARCEL NO: 4167 011
PARCEL ADDRESS: 790 PENNSYLVANIA AVE
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$26,891,820.00
APPLICANT'S OPINION: \$13,410,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7066
APPLICANT: 657-667 MISSION PROPERTY OWNER
PARCEL NO: 3722 368
PARCEL ADDRESS: 655-671 MISSION ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$110,054,179.00
APPLICANT'S OPINION: \$54,930,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7067
APPLICANT: RP PENNSYLVANIA LLC
PARCEL NO: 4167 013
PARCEL ADDRESS: 1395 22ND ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$215,680,585.00
APPLICANT'S OPINION: \$107,825,000.00
TAXABLE YEAR: 2022
APPEAL TYPE: Real Property
ROLL TYPE: REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION: 2022-7728
APPLICANT: DCO MISSION BAY LP
PARCEL NO: 8711 023C
PARCEL ADDRESS: 1101-1135 4TH ST
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$234,991,059.00
APPLICANT'S OPINION: \$175,000,000.00
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 sof@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/>.

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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.

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.