

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

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

**REMOTE MEETING  
PUBLIC COMMENT CALL-IN  
1(415) 906-4659 / Meeting ID: 916 545 223#**

**Wednesday, April 13, 2022  
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:	2020-1049
APPLICANT:	YELP INC
PARCEL NO:	2020205187
PARCEL ADDRESS:	55 HAWTHORNE ST, #900
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	\$23,089,577.00
APPLICANT'S OPINION:	\$11,545,000.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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4) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1050  
APPLICANT: YELP INC  
PARCEL NO: 2020204365  
PARCEL ADDRESS: 140 NEW MONTGOMERY ST, #900  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$21,201,740.00  
APPLICANT'S OPINION: \$10,600,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1051  
APPLICANT: JUUL LABS INC  
PARCEL NO: 3717 022  
PARCEL ADDRESS: 123 MISSION ST  
TOPIC: Other  
CURRENT ASSESSMENT: \$396,780,000.00  
APPLICANT'S OPINION: \$198,390,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/ASR

6) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1067  
APPLICANT: WAYFARE LP  
PARCEL NO: 0228 009  
PARCEL ADDRESS: 558 SACRAMENTO ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$11,756,520.00  
APPLICANT'S OPINION: \$7,000,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1137  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 2020201204  
PARCEL ADDRESS: 1765 CALIFORNIA ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$7,754,188.00  
APPLICANT'S OPINION: \$3,880,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

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8) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1138  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 2020203482  
PARCEL ADDRESS: 690 STANYAN ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$7,549,217.00  
APPLICANT'S OPINION: \$3,775,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

9) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1139  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 2020203124  
PARCEL ADDRESS: 3950 24TH ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$4,428,091.00  
APPLICANT'S OPINION: \$2,215,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1140  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 2020204142  
PARCEL ADDRESS: 2001 MARKET ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$5,692,289.00  
APPLICANT'S OPINION: \$2,845,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1141  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 3978 004  
PARCEL ADDRESS: 450 RHODE ISLAND ST, MARKET  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$25,209,399.00  
APPLICANT'S OPINION: \$23,467,960.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

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12) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1142  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 3751 411  
PARCEL ADDRESS: 788 HARRISON ST  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$6,968,273.00  
APPLICANT'S OPINION: \$1,385,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

13) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1143  
APPLICANT: WHOLE FOODS MARKET CALIF INC  
PARCEL NO: 3180 008  
PARCEL ADDRESS: 1150 OCEAN AVE  
TOPIC: Personal Property / Fixtures  
CURRENT ASSESSMENT: \$16,681,202.00  
APPLICANT'S OPINION: \$14,280,560.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Personal Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1148  
APPLICANT: SHELL OWNERS ASSN-CALIF  
PARCEL NO: 0026T353B  
PARCEL ADDRESS: 2655 HYDE ST  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$709,928.00  
APPLICANT'S OPINION: \$500,000.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION: 2020-1155  
APPLICANT: BLUE OAK TRUST - BANK OF AMERICA TTE  
PARCEL NO: 0069 061  
PARCEL ADDRESS: 1150 LOMBARD ST, #19  
TOPIC: Decline in Value  
CURRENT ASSESSMENT: \$2,152,010.00  
APPLICANT'S OPINION: \$1,076,004.00  
TAXABLE YEAR: 2020  
APPEAL TYPE: Real Property  
ROLL TYPE: REGULAR  
STATUS: POST/TP

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2020-1241
APPLICANT:	SIC-MCM 750 OFARRELL STREET
PARCEL NO:	0320 011
PARCEL ADDRESS:	750 O'FARRELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	\$15,806,259.00
APPLICANT'S OPINION:	\$7,903,130.00
TAXABLE YEAR:	2020
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

17) Hearing, discussion, and possible action involving:

APPLICATION:	2021-1807
APPLICANT:	CPF 856 MARKET ST. LLC
PARCEL NO:	0329 004
PARCEL ADDRESS:	856 MARKET ST
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	\$34,000,000.00
APPLICANT'S OPINION:	\$26,800,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

### **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](mailto: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/>

### **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).

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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 Wilson Ng or Arthur Khoo 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 Wilson Ng or Arthur Khoo at (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.