# Agenda\* / Notice of Assessment Appeals Board

Assessment Appeals Board 2 Hearing Room 406, City Hall Tuesday, February 16, 2016 9:30 AM

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:

APPLICATION: 2015-0135

APPLICANT: RIVAS, DDS, POLLY

PARCEL NO.: 2015900431

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$740,817.00 APPLICANT'S OPINION: \$612,962.00

TAXABLE YEAR: 2011

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: WITHDRAWN

3) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0136

APPLICANT: RIVAS, DDS, POLLY

PARCEL NO.: 2015900430

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$702,166.00 APPLICANT'S OPINION: \$562,998.00

TAXABLE YEAR: 2012

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: WITHDRAWN 4) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0137

APPLICANT: RIVAS, DDS, POLLY

PARCEL NO.: 2015900429

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$680,668.00 APPLICANT'S OPINION: \$519,628.00

TAXABLE YEAR: 2013

APPEAL TYPE: Personal Property ROLL TYPE: ESCAPE

STATUS: WITHDRAWN

5) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0138

APPLICANT: RIVAS, DDS, POLLY

PARCEL NO.: 2015900428

PARCEL ADDRESS:

TOPIC: Audit Under R&T Code Section 469

CURRENT ASSESSMENT: \$663,698.00 APPLICANT'S OPINION: \$501,287.00 TAXABLE YEAR: 2014

APPEAL TYPE: Personal Property

ROLL TYPE: ESCAPE STATUS: WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0165

APPLICANT: AL JAZEERA AMERICA LLC

PARCEL NO.: 2015203759 PARCEL ADDRESS: 0118 KING ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$6,802,245.00 APPLICANT'S OPINION: \$2,197,286.00

TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property
ROLL TYPE: REGULAR
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0166

APPLICANT: LI & CHEONG FAMILY TRUST

PARCEL NO.: 1437 039

PARCEL ADDRESS: 0441 - 0445 CLEMENT ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$3,767,532.00 APPLICANT'S OPINION: \$3,050,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

8) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0220

APPLICANT: ERSKINE & TULLEY

PARCEL NO.: 2015000859

PARCEL ADDRESS: 0220 SANSOME ST, #315 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$16,298.00 APPLICANT'S OPINION: \$3,000.00 TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0258

APPLICANT: DISH NETWORK LLC

PARCEL NO.: 2015203085

PARCEL ADDRESS: VARIOUS LOCATIONS, TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$1,149,317.00
APPLICANT'S OPINION: \$783,138.00

TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: WITHDRAWN

10) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0259

APPLICANT: FARALLON CAPITAL MANAGEMENT

PARCEL NO.: 2015201524

PARCEL ADDRESS: 0001 MARITIME PLZ, #2100 TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$11,492,977.00 APPLICANT'S OPINION: \$5,746,489.00

TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR STATUS: POSTPONED

11) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0262

APPLICANT: 1675 JERROLD AVE LLC

PARCEL NO.: 5279 033

PARCEL ADDRESS: 1675 JERROLD AVE, TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,854,400.00

APPLICANT'S OPINION: \$1,377,000.00

TAXABLE YEAR: 2015

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

12) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0511

APPLICANT: MACYS WEST STORES, INC.

PARCEL NO.: 2015200186 PARCEL ADDRESS: 3251 20TH AVE,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$2,376,751.00 APPLICANT'S OPINION: \$1,291,100.00

TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0512
APPLICANT: MACY'S, INC.
PARCEL NO.: 2015200356

PARCEL ADDRESS: 0170 OFARRELL ST, TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$21,175,770.00 APPLICANT'S OPINION: \$10,785,600.00

TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2015-0513

APPLICANT: MACY'S.COM
PARCEL NO.: 2015210156
PARCEL ADDRESS: 0680 FOLSOM ST,

TOPIC: Personal Property / Fixtures

CURRENT ASSESSMENT: \$6,726,602.00 APPLICANT'S OPINION: \$5,357,200.00

TAXABLE YEAR: 2015

APPEAL TYPE: Personal Property ROLL TYPE: REGULAR

### KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

Government's duty is to serve the public, reaching it's 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 (Chapter 67 of the San Francisco Administrative Code) or to report a violation of the ordinance, contact the Administrator by mail to: 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 415.554.7854, or by e-mail at <a href="mailto:soft@sfgov.org">soft@sfgov.org</a>.

Citizens interested in obtaining a free copy of the Sunshine Ordinance can request a copy from the Administrator or by printing Chapter 67 of the San Francisco Administrative Code from the Internet, at <a href="http://www.sfgov.org/sunshine/">http://www.sfgov.org/sunshine/</a>

# **Lobbyist Registration and Reporting 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 30 Van Ness Avenue, Suite 3900, San Francisco, CA 94102; telephone (415) 581-2300; fax (415) 581-2317; Web Site www.sfgov.org/ethics.

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

### **Language Interpreters**

Requests must be received at least 48 hours in advance of a meeting to help ensure availability. Contact Peggy Nevin 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 a Derek Evans (415) 554-7702.

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

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