Agenda* / Notice of Assessment Appeals Board

Assessment Appeals Board 1 Hearing Room 406, City Hall Tuesday, September 2, 2014 9:30 AM

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: 2012-3073

APPLICANT: PAUL SMITH, INC.

PARCEL NO.: 0310 024

PARCEL ADDRESS: 0046 - 0054 GEARY ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$14,495,663.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2012

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

3) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5318

APPLICANT: COSGROVE, WILLIAM

PARCEL NO.: 0604 005

PARCEL ADDRESS: 2425 BUCHANAN ST,

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$3,500,000.00 APPLICANT'S OPINION: \$2,375,000.00

TAXABLE YEAR: 2010

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

APPLICATION: 2012-5319

APPLICANT: COSGROVE, WILLIAM

PARCEL NO.: 0604 005

PARCEL ADDRESS: 2425 BUCHANAN ST,

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$3,500,000.00 APPLICANT'S OPINION: \$2,375,000.00

TAXABLE YEAR: 2011

APPEAL TYPE: Real Property
ROLL TYPE: SUPPLEMENTAL

5) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5532

APPLICANT: PAUL SMITH, INC.

PARCEL NO.: 0310 024

PARCEL ADDRESS: 0046 - 0054 GEARY ST,

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$12,109,817.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: BASE YEAR
STATUS: POSTPONED

6) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5533

APPLICANT: PAUL SMITH, INC.

PARCEL NO.: 0310 024

PARCEL ADDRESS: 0046 - 0054 GEARY ST,

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$13,636,588.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: 2ND BASE YEAR
STATUS: POSTPONED

7) Hearing, discussion, and possible action involving:

APPLICATION: 2012-5534

APPLICANT: PAUL SMITH, INC.

PARCEL NO.: 0310 024

PARCEL ADDRESS: 0046 - 0054 GEARY ST,

TOPIC: Base Year/Change in Ownership-Incorrect Value

CURRENT ASSESSMENT: \$14,111,584.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2012

APPEAL TYPE: Real Property
ROLL TYPE: 3RD BASE YEAR
STATUS: POSTPONED

APPLICATION: 2013-0003

APPLICANT: CHAN-SEW, RAPHAEL

PARCEL NO.: 2013701271

PARCEL ADDRESS:

TOPIC: Other
CURRENT ASSESSMENT: \$414,000.00
APPLICANT'S OPINION: \$0.00
TAXABLE YEAR: 2013

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0018

APPLICANT: STULL, SALLY

PARCEL NO.: 3755 085

PARCEL ADDRESS: 0015 BRUSH PL,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$949,031.00
APPLICANT'S OPINION: \$510,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0019

APPLICANT: STULL, SALLY

PARCEL NO.: 3755 086

PARCEL ADDRESS: 0017 - 0017V BRUSH PL,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$806,472.00 APPLICANT'S OPINION: \$510,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0119

APPLICANT: MAIONCHI, DOMINIC

PARCEL NO.: 2013700669

PARCEL ADDRESS: 0003-BERTH 439/40', TOPIC: Decline in Value CURRENT ASSESSMENT: \$27,722.00

APPLICANT'S OPINION: \$0.00 TAXABLE YEAR: 2013

APPEAL TYPE: Possessory Interest

ROLL TYPE: REGULAR

APPLICATION: 2013-0171

APPLICANT: ROMANO, JAMES

PARCEL NO.: 0595 017

PARCEL ADDRESS: 1650 JACKSON, #101 TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,023,994.00 APPLICANT'S OPINION: \$560,000.00

TAXABLE YEAR: 2013

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

13) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0203

APPLICANT: STEWART, DAVID

PARCEL NO.: 3752 394

PARCEL ADDRESS: 0821 FOLSOM ST, #101

TOPIC: Decline in Value CURRENT ASSESSMENT: \$1,553,656.00 APPLICANT'S OPINION: \$1,000,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0316

APPLICANT: MARIANI, CLAUDIO

PARCEL NO.: 0175 011

PARCEL ADDRESS: 0478 JACKSON ST,
TOPIC: Decline in Value
CURRENT ASSESSMENT: \$2,208,413.00
APPLICANT'S OPINION: \$1,470,000.00

TAXABLE YEAR: 2013

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

15) Hearing, discussion, and possible action involving:

APPLICATION: 2013-0381

APPLICANT: MCAULEY, LAURENCE

PARCEL NO.: 0539 026

PARCEL ADDRESS: 2271 - 2275 UNION ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$2,883,192.00 APPLICANT'S OPINION: \$2,300,000.00

TAXABLE YEAR: 2013

APPEAL TYPE: Real Property ROLL TYPE: REGULAR

APPLICATION: 2013-3008

APPLICANT: PAUL SMITH, INC.

PARCEL NO.: 0310 024

PARCEL ADDRESS: 0046 - 0054 GEARY ST,

TOPIC: Decline in Value CURRENT ASSESSMENT: \$14,785,571.00 APPLICANT'S OPINION: \$1,100,000.00

TAXABLE YEAR: 2013

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

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 (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 sotf@sfgov.org.

<u>Lobbyist Registration and Reporting Requirements</u> - 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.

<u>Disability Access</u> - 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 entrances.

Assistive listening devices are available upon request at the Assessment Appeals Board office, Room 405. 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.

<u>Language Interpreters</u> - Requests must be received at least 48 hours in advance of the 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 Joy Lamug sa (415) 554-7712.

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.