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: 172 548 523#

Friday, November 06, 2026
09:30 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) 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:	2024-10498
APPLICANT:	FO 371 TURK STREET PROPERTY LLC
PARCEL NO:	0345 012B
PARCEL ADDRESS:	371 TURK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,836,577.00
APPLICANT'S OPINION:	$2,800,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3632
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012515
PARCEL ADDRESS:	345 SPEAR ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$95,281,660.00
APPLICANT'S OPINION:	$89,196,744.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3633
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012501
PARCEL ADDRESS:	1 MARKET PLZ
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$95,337,950.00
APPLICANT'S OPINION:	$88,738,852.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

6) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3634
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012509
PARCEL ADDRESS:	188 EMBARCADERO
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$21,088,314.00
APPLICANT'S OPINION:	$10,260,153.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

7) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3635
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012487
PARCEL ADDRESS:	2 HARRISON ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$26,016,889.00
APPLICANT'S OPINION:	$24,633,495.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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8) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3636
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012507
PARCEL ADDRESS:	121 SPEAR ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$69,161,777.00
APPLICANT'S OPINION:	$67,505,621.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

9) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3637
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012503
PARCEL ADDRESS:	260 CALIFORNIA ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$1,013,295.00
APPLICANT'S OPINION:	$42,595.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3638
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012496
PARCEL ADDRESS:	215 FREMONT ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$77,693,510.00
APPLICANT'S OPINION:	$34,993,484.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

11) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3639
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012476
PARCEL ADDRESS:	300 CLAY ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$96,935,072.00
APPLICANT'S OPINION:	$16,330,956.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3640
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012483
PARCEL ADDRESS:	40 JESSIE ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$4,773,182.00
APPLICANT'S OPINION:	$1,900,513.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

13) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3641
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012511
PARCEL ADDRESS:	201 TOLAND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,058,588.00
APPLICANT'S OPINION:	$2,660,602.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION:	2024-3642
APPLICANT:	GOOGLE LLC
PARCEL NO:	20240012481
PARCEL ADDRESS:	1184 HARRISON ST
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$162,564.00
APPLICANT'S OPINION:	$12,059.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

15) Hearing, discussion, and possible action involving:

APPLICATION:	2025-1562
APPLICANT:	DP NORTH WATERFRONT LLC
PARCEL NO:	0056 002
PARCEL ADDRESS:	1701-1725 MONTGOMERY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$46,133,289.00
APPLICANT'S OPINION:	$20,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2025-1563
APPLICANT:	DP NORTH WATERFRONT LLC
PARCEL NO:	0056 003
PARCEL ADDRESS:	1850 KEARNY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$23,211,715.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2025-7757
APPLICANT:	FO 371 TURK STREET PROPERTY LLC
PARCEL NO:	0345 012B
PARCEL ADDRESS:	371 TURK ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,952,999.00
APPLICANT'S OPINION:	$1,700,000.00
TAXABLE YEAR:	2025
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 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 www.sf.gov/sotf.

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.sfethics.org.

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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.

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
LANGUAGE INTERPRETERS: Language services are available in Spanish, Chinese and Filipino for requests made at least two (2) business days in advance of the meeting, to help ensure availability. For more information or to request services, contact (415) 554-5184.

傳譯服務: 所有常規及特別市參事會會議和常務委員會會議將提供西班牙文, 中文以及菲律賓文的傳譯服務, 但必須在會議前最少兩 (2) 個工作日作出請求, 以確保能獲取到傳譯服務. 將因應請求提供交替傳譯服務, 以便公眾向有關政府機構 發表意見. 如需更多資訊或請求有關服務, 請發電郵至 bos@sfgov.org 或致電 (415) 554 5184 聯絡我們。

Intérpretes de idiomas: Para asegurar la disponibilidad de los servicios de interpretación en chino, filipino y español, presente su petición por lo menos con dos (2) días hábiles de antelación previo a la reunión. Para más información o para solicitar los servicios, envíe su mensaje a bos@sfgov.org o llame al (415) 554-5184.

TAGA SALIN-WIKA: Ipaabot sa amin ang mga kahilingan sa pag salin-wika sa Kastila, Tsino at Pilipino ng hindi bababa sa dalawang araw bago ang pulong. Makakatulong ito upang tiyakin na ang mga serbisyo ay nakalaan at nakahanda. Para sa dagdag kaalaman o para humiling ng serbisyo, maki pagugnayan po sa bos@sfgov.org o tumawag sa (415) 554-5184.

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