Phone (415) 554-6778
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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 2 Hearing

REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 384 759 729#

Monday, November 09, 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:	2023-3785
APPLICANT:	QUEST BLUE LLC
PARCEL NO:	3548 039
PARCEL ADDRESS:	1801 MISSION ST
TOPIC:	Base Year/New Construction-Incorrect Value
CURRENT ASSESSMENT:	$8,000,000.00
APPLICANT'S OPINION:	$4,204,714.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR
STATUS:	POST/TP

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2023-3786
APPLICANT:	QUEST BLUE LLC
PARCEL NO:	3548 039
PARCEL ADDRESS:	1801 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,012,024.00
APPLICANT'S OPINION:	$6,006,013.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

5) Hearing, discussion, and possible action involving:

APPLICATION:	2024-0271
APPLICANT:	GOVAN LEGACY LLC
PARCEL NO:	1433 034
PARCEL ADDRESS:	300 2ND AVE
CURRENT ASSESSMENT:	$3,600,000.00
APPLICANT'S OPINION:	$2,943,298.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	BASE YEAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2024-4841
APPLICANT:	BAY AREA COUNCIL FOUNDATION
PARCEL NO:	20240055354
PARCEL ADDRESS:	PIER 9 THE KLAMATH
CURRENT ASSESSMENT:	$6,411,246.00
APPLICANT'S OPINION:	$4,523,611.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2024-4842
APPLICANT:	BAY AREA COUNCIL FOUNDATION
PARCEL NO:	20240055355
PARCEL ADDRESS:	PIER 9 THE KLAMATH
CURRENT ASSESSMENT:	$11,854,424.00
APPLICANT'S OPINION:	$9,728,907.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

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8) Hearing, discussion, and possible action involving:

APPLICATION:	2024-4843
APPLICANT:	BAY AREA COUNCIL FOUNDATION
PARCEL NO:	20240055356
PARCEL ADDRESS:	PIER 9 THE KLAMATH
CURRENT ASSESSMENT:	$11,518,001.00
APPLICANT'S OPINION:	$9,367,235.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Personal Property
ROLL TYPE:	ESCAPE
STATUS:	WITHDRAWN

9) Hearing, discussion, and possible action involving:

APPLICATION:	2025-0055
APPLICANT:	SHAFTER ASSOCIATES LLC
PARCEL NO:	4793 027
PARCEL ADDRESS:	1220 THOMAS AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$6,750,000.00
APPLICANT'S OPINION:	$1,500,000.00
TAXABLE YEAR:	2021
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

10) Hearing, discussion, and possible action involving:

APPLICATION:	2025-0056
APPLICANT:	SHAFTER ASSOCIATES LLC
PARCEL NO:	4793 027
PARCEL ADDRESS:	1220 THOMAS AVE
TOPIC:	Base Year/Change in Ownership-Incorrect Value
CURRENT ASSESSMENT:	$6,750,000.00
APPLICANT'S OPINION:	$1,500,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	SUPPLEMENTAL

11) Hearing, discussion, and possible action involving:

APPLICATION:	2025-0057
APPLICANT:	SHAFTER ASSOCIATES LLC
PARCEL NO:	4793 027
PARCEL ADDRESS:	1220 THOMAS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,885,000.00
APPLICANT'S OPINION:	$1,500,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/TP

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2025-0058
APPLICANT:	SHAFTER ASSOCIATES LLC
PARCEL NO:	4793 027
PARCEL ADDRESS:	1220 THOMAS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,734,412.00
APPLICANT'S OPINION:	$1,500,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	ESCAPE
STATUS:	POST/TP

13) Hearing, discussion, and possible action involving:

APPLICATION:	2025-10133
APPLICANT:	QUEST BLUE LLC
PARCEL NO:	3548 039
PARCEL ADDRESS:	1801 MISSION ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$12,518,587.00
APPLICANT'S OPINION:	$10,200,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION:	2025-10177
APPLICANT:	BAY AREA COUNCIL FOUNDATION
PARCEL NO:	20250011151
PARCEL ADDRESS:	PIER 9 THE KLAMATH
TOPIC:	Personal Property / Fixtures
CURRENT ASSESSMENT:	$11,040,381.00
APPLICANT'S OPINION:	$617,528.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Personal Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION:	2025-10463
APPLICANT:	SHAFTER ASSOCIATES LLC
PARCEL NO:	4793 027
PARCEL ADDRESS:	1220 THOMAS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,163,153.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2025-10470
APPLICANT:	PATEL, MITESH
PARCEL NO:	8702 011
PARCEL ADDRESS:	250 KING ST, #400
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,257,124.00
APPLICANT'S OPINION:	$1,002,500.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2025-10580
APPLICANT:	BARNES JR, RALSTON
PARCEL NO:	4228 135
PARCEL ADDRESS:	1310 MINNESOTA ST, #8
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$978,515.00
APPLICANT'S OPINION:	$907,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2025-10602
APPLICANT:	BEAUMONT, RICHARD
PARCEL NO:	4084 055
PARCEL ADDRESS:	2407-2411 HARRISON ST, #7
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,040,400.00
APPLICANT'S OPINION:	$960,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2025-9082
APPLICANT:	FP INVESTMENTS
PARCEL NO:	1025 015
PARCEL ADDRESS:	2852 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,318,747.00
APPLICANT'S OPINION:	$4,800,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION:	2025-9087
APPLICANT:	FRANKEL, MARVIN
PARCEL NO:	1651 043
PARCEL ADDRESS:	768 9TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,159,232.00
APPLICANT'S OPINION:	$4,700,000.00
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.

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.

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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).

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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.

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