Phone (415) 554-6778
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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: 766 374 744#

Wednesday, November 18, 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:	2022-7951
APPLICANT:	48 GOLDEN GATE AVENUE ASSOCIATES
PARCEL NO:	0343 008
PARCEL ADDRESS:	48-50 GOLDEN GATE AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$21,522,040.00
APPLICANT'S OPINION:	$16,000,000.00
TAXABLE YEAR:	2022
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2023-10351
APPLICANT:	48 GOLDEN GATE AVENUE ASSOCIATES
PARCEL NO:	0343 008
PARCEL ADDRESS:	48-50 GOLDEN GATE AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$21,951,053.00
APPLICANT'S OPINION:	$11,000,000.00
TAXABLE YEAR:	2023
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2024-10504
APPLICANT:	48 GOLDEN GATE AVE ASSOCIATES
PARCEL NO:	0343 008
PARCEL ADDRESS:	48-50 GOLDEN GATE AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$22,388,673.00
APPLICANT'S OPINION:	$11,200,000.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2025-7760
APPLICANT:	48 GOLDEN GATE AVE ASSOCIATES
PARCEL NO:	0343 008
PARCEL ADDRESS:	48-50 GOLDEN GATE AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$22,835,880.00
APPLICANT'S OPINION:	$7,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8462
APPLICANT:	2730 SACRAMENTO I4 LLC
PARCEL NO:	0632 002A
PARCEL ADDRESS:	2730 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,193,497.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8464
APPLICANT:	1 SAN ANTONIO I5 LLC
PARCEL NO:	0132 048
PARCEL ADDRESS:	1 SAN ANTONIO PL
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,624,506.00
APPLICANT'S OPINION:	$4,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8465
APPLICANT:	1060 PINE 15 LLC
PARCEL NO:	0253 012
PARCEL ADDRESS:	1060 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,503,160.00
APPLICANT'S OPINION:	$3,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8466
APPLICANT:	634 POWELL 15 LLC
PARCEL NO:	0272 012
PARCEL ADDRESS:	634 POWELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$16,466,349.00
APPLICANT'S OPINION:	$7,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8472
APPLICANT:	721 GEARY I5 LLC
PARCEL NO:	0319 027
PARCEL ADDRESS:	721 GEARY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,736,214.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8473
APPLICANT:	2620 LAGUNA I5 LLC
PARCEL NO:	0567 018
PARCEL ADDRESS:	2620 LAGUNA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$10,649,647.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8481
APPLICANT:	920 LEAVENWORTH 15 LLC
PARCEL NO:	0276 017
PARCEL ADDRESS:	920 LEAVENWORTH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$15,165,341.00
APPLICANT'S OPINION:	$7,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8518
APPLICANT:	665 PINE I7 LP
PARCEL NO:	0271 021
PARCEL ADDRESS:	665 PINE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$20,344,468.00
APPLICANT'S OPINION:	$9,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8520
APPLICANT:	1030 LARKIN I7 LP
PARCEL NO:	0301 015
PARCEL ADDRESS:	1030 LARKIN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,730,295.00
APPLICANT'S OPINION:	$2,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8521
APPLICANT:	650 ELLIS 17 LP
PARCEL NO:	0321 016
PARCEL ADDRESS:	650 ELLIS ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$10,478,807.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8527
APPLICANT:	781 OFARRELL 17 LP
PARCEL NO:	0321 030
PARCEL ADDRESS:	781 OFARRELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$11,154,789.00
APPLICANT'S OPINION:	$5,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8528
APPLICANT:	735 OFARRELL 17 LP
PARCEL NO:	0321 037
PARCEL ADDRESS:	735 O'FARRELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$10,221,067.00
APPLICANT'S OPINION:	$4,000,000.00
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.

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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.

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.

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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).

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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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.