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: 921 208 835#

Tuesday, December 01, 2026
09:30 AM (ALL DAY)

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:	2025-7931
APPLICANT:	ALAMIN SUTTER INVESTMENT LLC
PARCEL NO:	0287 011
PARCEL ADDRESS:	256-262 SUTTER ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$6,184,801.00
APPLICANT'S OPINION:	$2,973,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8002
APPLICANT:	TANKRI PROPERTIES LLC
PARCEL NO:	3779 094
PARCEL ADDRESS:	23 BOARDMAN PL
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,189,923.00
APPLICANT'S OPINION:	$1,174,800.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8106
APPLICANT:	CK YU SONS LLC
PARCEL NO:	0163 017
PARCEL ADDRESS:	6-8 NOTTINGHAM PL
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,618,137.00
APPLICANT'S OPINION:	$1,900,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

6) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8231
APPLICANT:	FRIEND, MICHELLE
PARCEL NO:	3706 210
PARCEL ADDRESS:	765 MARKET ST, #32F
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,573,114.00
APPLICANT'S OPINION:	$2,900,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

7) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8276
APPLICANT:	2006 WASHINGTON ST INC
PARCEL NO:	0601C108
PARCEL ADDRESS:	2006 WASHINGTON ST, #8
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$30,945,050.00
APPLICANT'S OPINION:	$9,300,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8277
APPLICANT:	PLANT, EDWARD
PARCEL NO:	3635 001
PARCEL ADDRESS:	1100 VALENCIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,896,372.00
APPLICANT'S OPINION:	$1,285,714.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8335
APPLICANT:	NORTHWESTERN MUTUAL
PARCEL NO:	3749 059
PARCEL ADDRESS:	45 LANSING ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$341,906,593.00
APPLICANT'S OPINION:	$190,500,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

10) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8344
APPLICANT:	SCHMIDT FAMILY TRUST
PARCEL NO:	3737 149
PARCEL ADDRESS:	488 FOLSOM ST, #4902
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,735,640.00
APPLICANT'S OPINION:	$1,400,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8358
APPLICANT:	1088 SANSOME ST PROPERTY LLC
PARCEL NO:	0135 009
PARCEL ADDRESS:	1090 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$31,245,169.00
APPLICANT'S OPINION:	$18,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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12) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8389
APPLICANT:	928 TAO LLC
PARCEL NO:	0718 013
PARCEL ADDRESS:	928 VAN NESS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,324,337.00
APPLICANT'S OPINION:	$1,800,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8406
APPLICANT:	TC III HAROLD DOLLAR LLC
PARCEL NO:	0261 010A
PARCEL ADDRESS:	351 CALIFORNIA ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$118,309,268.00
APPLICANT'S OPINION:	$36,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

14) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8422
APPLICANT:	MURPHY, MATTHEW
PARCEL NO:	0334 016
PARCEL ADDRESS:	300-302 HYDE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,222,630.00
APPLICANT'S OPINION:	$4,050,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

15) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8490
APPLICANT:	KANG, PING QI
PARCEL NO:	3784 086
PARCEL ADDRESS:	590 TOWNSEND ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,920,454.00
APPLICANT'S OPINION:	$920,454.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8497
APPLICANT:	FIFTH STREET PARTNER LLC
PARCEL NO:	3775 016
PARCEL ADDRESS:	350 BRANNAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,610,000.00
APPLICANT'S OPINION:	$4,500,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8627
APPLICANT:	VITAMIN M HOLDINGS LLC
PARCEL NO:	1765 014
PARCEL ADDRESS:	1379 10TH AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,849,947.00
APPLICANT'S OPINION:	$6,300,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/TP

18) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8628
APPLICANT:	420 VAN NESS LLC
PARCEL NO:	3553 102
PARCEL ADDRESS:	420 SOUTH VAN NESS AVE, #CU-102
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,134,035.00
APPLICANT'S OPINION:	$384,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8630
APPLICANT:	SIX FIFTY HARRISON INVESTORS LLC
PARCEL NO:	3750 009
PARCEL ADDRESS:	650 HARRISON ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,386,227.00
APPLICANT'S OPINION:	$3,300,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	POST/ASR

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20) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8785
APPLICANT:	LOUIE DAVID T
PARCEL NO:	3727 113
PARCEL ADDRESS:	135-139 8TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$4,137,364.00
APPLICANT'S OPINION:	$2,689,286.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

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.

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.