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 1 Hearing

REMOTE MEETING
PUBLIC COMMENT CALL-IN
1(415) 906-4659 / Meeting ID: 614 768 545#

Thursday, December 03, 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:	2024-1880
APPLICANT:	STASH SCOTT LLC
PARCEL NO:	0633 011
PARCEL ADDRESS:	2799 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,018,692.00
APPLICANT'S OPINION:	$4,009,347.00
TAXABLE YEAR:	2024
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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4) Hearing, discussion, and possible action involving:

APPLICATION:	2025-0917
APPLICANT:	STASH SCOTT LLC
PARCEL NO:	0633 011
PARCEL ADDRESS:	2799 SACRAMENTO ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,179,064.00
APPLICANT'S OPINION:	$4,089,533.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

5) Hearing, discussion, and possible action involving:

APPLICATION:	2025-0937
APPLICANT:	CHOI, STEVEN
PARCEL NO:	2350 017
PARCEL ADDRESS:	2397 21ST AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,067,666.00
APPLICANT'S OPINION:	$1,533,833.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

6) Hearing, discussion, and possible action involving:

APPLICATION:	2025-1362
APPLICANT:	SAMS, RISLEY
PARCEL NO:	812705
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$61,350.00
APPLICANT'S OPINION:	$25,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Possessory Interest
ROLL TYPE:	REGULAR
STATUS:	WITHDRAWN

7) Hearing, discussion, and possible action involving:

APPLICATION:	2025-2125
APPLICANT:	KO, KARMEN
PARCEL NO:	3774 204
PARCEL ADDRESS:	1 FEDERAL ST, #13
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$959,123.00
APPLICANT'S OPINION:	$710,458.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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8) Hearing, discussion, and possible action involving:

APPLICATION:	2025-2135
APPLICANT:	CHUNG ENTERPRISES L.P.
PARCEL NO:	0310 004
PARCEL ADDRESS:	11 MAIDEN LN
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$15,386,002.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

9) Hearing, discussion, and possible action involving:

APPLICATION:	2025-2136
APPLICANT:	CHUNG ENTERPRISES L.P.
PARCEL NO:	0142 005
PARCEL ADDRESS:	924 SANSOME ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$7,659,861.00
APPLICANT'S OPINION:	$4,900,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

10) Hearing, discussion, and possible action involving:

APPLICATION:	2025-2137
APPLICANT:	5910 INVESTMENTS LLC
PARCEL NO:	0715 015
PARCEL ADDRESS:	1000 VAN NESS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$37,138,749.00
APPLICANT'S OPINION:	$10,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

11) Hearing, discussion, and possible action involving:

APPLICATION:	2025-2139
APPLICANT:	TOWERVIEW SF II LLC
PARCEL NO:	0126 026
PARCEL ADDRESS:	1039 GREEN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$10,081,475.00
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:	2025-2176
APPLICANT:	490 POST 711 LLC
PARCEL NO:	0296 067
PARCEL ADDRESS:	490 POST ST, #711
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,338,618.00
APPLICANT'S OPINION:	$940,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

13) Hearing, discussion, and possible action involving:

APPLICATION:	2025-2183
APPLICANT:	NEJASMICH, LAWRENCE
PARCEL NO:	0155 037
PARCEL ADDRESS:	1642 HYDE ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$3,817,427.00
APPLICANT'S OPINION:	$2,293,720.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

14) Hearing, discussion, and possible action involving:

APPLICATION:	2025-2184
APPLICANT:	HARVEY, DANIEL
PARCEL NO:	3719 477
PARCEL ADDRESS:	181 FREMONT ST, #58B
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$5,000,000.00
APPLICANT'S OPINION:	$4,000,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

15) Hearing, discussion, and possible action involving:

APPLICATION:	2025-2190
APPLICANT:	KENNEALLY, BREEDA
PARCEL NO:	3753 117
PARCEL ADDRESS:	274 SHIPLEY ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$1,165,543.00
APPLICANT'S OPINION:	$900,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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16) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8631
APPLICANT:	BRYANT INVESTORS LLC
PARCEL NO:	3762 036
PARCEL ADDRESS:	181 STILLMAN ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$2,440,778.00
APPLICANT'S OPINION:	$600,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

17) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8632
APPLICANT:	BRYANT INVESTORS LLC
PARCEL NO:	3762 032
PARCEL ADDRESS:	475 4TH ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$14,098,147.00
APPLICANT'S OPINION:	$3,250,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

18) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8633
APPLICANT:	BRYANT INVESTORS LLC
PARCEL NO:	3762 121
PARCEL ADDRESS:	598 BRYANT ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$8,475,754.00
APPLICANT'S OPINION:	$3,500,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

19) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8704
APPLICANT:	BRFI SAN FRANCISCO LLC
PARCEL NO:	0719 013
PARCEL ADDRESS:	1067 O'FARRELL ST
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$13,041,727.00
APPLICANT'S OPINION:	$7,500,000.00
TAXABLE YEAR:	2025
APPEAL TYPE:	Real Property
ROLL TYPE:	REGULAR

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20) Hearing, discussion, and possible action involving:

APPLICATION:	2025-8707
APPLICANT:	BRFI SAN FRANCISCO LLC
PARCEL NO:	0719 001
PARCEL ADDRESS:	945 VAN NESS AVE
TOPIC:	Decline in Value
CURRENT ASSESSMENT:	$30,430,700.00
APPLICANT'S OPINION:	$22,500,000.00
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.

Disability Access
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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).

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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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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.