JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the remote meeting of Assessment Appeals Board Number 2 for the City and County of San Francisco on Thursday, October 22, 2026, at 9:31 a.m.

Present: Marc Dickow, Richard Lee and Louisa Mendoza

Quorum present

Chairperson: Richard Lee, Presiding

The following listed applicants for change in the assessed valuation of property affecting various years of assessment roll being present, the Board took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	**Name**	**Disposition**
2025-2480	JWMQ Treat Ave LLC	Submitted
2025-2706	JKP 26th Street, LLC	Submitted
2025-2736	2801 Pine SF LLC	Approved Verbal Stipulation
2025-2823	Palm Lane Partners, LLC	Approved Verbal Stipulation
2025-9331	Elizabeth Lai	Approved Verbal Stipulation

At 11:30 a.m. the Board went into closed session to deliberate the above submitted applications. The Board reconvened in open session at 11:44 a.m. and took certain action, as specified under this date, on the original of the respective applications:

Appeal No.	**Name**	**Disposition**
2025-2480	JWMQ Treat Ave LLC	A.V. Lowered (Board)
2025-2706	JKP 26th Street, LLC	A.V. Lowered (Board)

The following listed applicants for change in the assessed valuation of property affecting various years of the assessment roll having not been present for hearing as scheduled, the Board took no action on the original of the respective applications:

Appeal No.	**Name**	**Disposition**
2024-2127	2988 Pacific Ltd Partnership	Withdrawn
2024-2333	1325 18th LLC	Postponed
2025-2382	1325 18th LLC	Postponed
2025-2398	MBC Biolabs 700	Withdrawn
2025-2550	Philip Chow	Postponed
2025-2600	The Michael C. Brown Living Trust	Withdrawn
2025-2636	Wildcats Owner LLC	Postponed
2025-2718	1266 Ninth LLC	Withdrawn
2025-2738	SF 1F 720 Baker LLC	Postponed

Appeal No.	**Name**	**Disposition (continued)**
2025-3096	2988 Pacific Ltd Partnership	Withdrawn
2025-3098	Brickendown, LLC	Withdrawn
2025-3162	Natoma LS, LLC	Withdrawn
2025-8908	Box Inc	Postponed

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene on Monday, October 26, 2026, at 9:30 a.m.

Kathy Pun
Assessment Appeals Board Clerk

Alistair Gibson
Administrator

Approved by the Board on Tuesday, November 3, 2026

Angela Calvillo
Clerk of the Board of Supervisors