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 Monday, October 26, 2026, at 9:32 a.m.

Present: Marc Dickow, James Reynolds and Elena Rivkin

Quorum present

Chairperson: Marc Dickow, Presiding

The following listed applicants for change in the assessed valuation of property affecting the 2025 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**
2025-9596	Ronald Koo	Submitted
2025-9715	2595 Mission Street LLC	Approved Verbal Stipulation
2025-9727	The 1382 Forest Trust	Approved Verbal Stipulation
2025-9891	JS Creative Space	Submitted
2025-9894	JS Creative Space	Submitted
2025-9908	2595 Mission Street LLC	Approved Verbal Stipulation

At 11:04 a.m. the Board went into closed session to deliberate the above submitted application. The Board reconvened in open session at 11:08 a.m. and took certain action, as specified under this date, on the original of the respective application:

Appeal No.	**Name**	**Disposition**
2025-9596	Ronald Koo	Denied
2025-9891	JS Creative Space	Denied
2025-9894	JS Creative Space	Denied

The following listed applicant for change in the assessed valuation of property affecting the 2025 assessment roll having not been present, the Board took certain action, as specified under this date, on the original of the respective application:

Appeal No.	**Name**	**Disposition**
2025-9706	Richmond Serenity Spa	Denied; Lack of appearance

The following listed applicants for change in the assessed valuation of property affecting the 2025 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**
2025-8531	99 Lupine 17 LP	Withdrawn
2025-8532	800 Lyon 17 LP	Withdrawn
2025-8533	642 Alvarado 17 LP	Withdrawn
2025-8534	3875 18th 17 LP	Withdrawn
2025-8535	3201 32rd 17 LP	Withdrawn
2025-9385	Lyon Heights LLC	Withdrawn
2025-9395	140 20th Avenue Owner LP	Withdrawn
2025-9429	Filbert Properties LLC	Withdrawn
2025-9718	Vitamin M Holdings LLC	Withdrawn
2025-9723	Rainbow Fin Time LLC	Withdrawn
2025-9888	Stanley Chen	Postponed

There being no further business, the Board, at the hour of 11:09 a.m., recessed to reconvene on Wednesday, October 28, 2026, at 9:30 a.m.

Kathy Pun
Assessment Appeals Board Clerk

Alistair Gibson
Administrator

Approved by the Board on Monday, November 2, 2026

Angela Calvillo
Clerk of the Board of Supervisors