JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the remote meeting of Assessment Appeals Board Number 3 for the City and County of San Francisco on Monday, November 9, 2026, at 1:31 p.m.

Present: Marc Dickow, Louisa Mendoza and Richard Lee

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
2025-7453	Whitney Couch	Approved Verbal Stipulation
2025-7511	Anna Gutierrez	Approved Verbal Stipulation
2025-7512	Google Inc	Approved Verbal Stipulation
2025-7560	Cynthia Horiguchi	Approved Verbal Stipulation

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
2025-7555	Ming Sit	Denied; Lack of appearance

The following listed applicant 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 application:

Appeal No.	Name	Disposition
2025-7499	Soomin Jiang	Postponed
2025-7503	Margaret Zheng	Withdrawn
2025-7523	Yulia Piterkina	Withdrawn
2025-7525	Brown Two LLC	Withdrawn
2025-7544	Doegl Christian Pia	Withdrawn
2025-7549	Enerjoy Wellness	Withdrawn
2025-7564	Rahul Dutta	Withdrawn

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There being no further business, the Board, at the hour of 1:55 p.m., recessed to reconvene on Monday, November 16, 2026, at 1:30 p.m.

Kathy Pun
Assessment Appeals Board Clerk

Alistair Gibson
Administrator

Approved by the Board _____

Angela Calvillo
Clerk of the Board of Supervisors

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