



## Assessment Appeals Board

City & County of San Francisco  
1 Dr. Carlton B. Goodlett Pl., City Hall, Room # 405  
San Francisco, California 94102  
Phone: (415) 554-6778 / Fax: (415) 554-6775 / Email: [aab@sfgov.org](mailto:aab@sfgov.org)

### APPLICATION FOR BOARDS / COMMISSIONES / COMMITTEES / TASK FORCES INSTRUCTIONS AND APPLICATION

San Francisco is a diverse City and County with a wide range of people and issues affecting it. In order to take advantage of the extensive experience and knowledge available throughout our communities, various Boards/Commissions/Committees/Task Forces have been established to bring that knowledge together. These groups and their membership requirements are established by legislation approved through the local, state, and/or federal government.

In addition to setting up the purpose and goals of the various groups, the governing legislation outlines the type of person - in terms of desirable skills and/or knowledge - who can contribute their knowledge and perspective. In this manner, a group of San Franciscans, who are representative of the City and County, can be active participants in addressing issues affecting the entire City and County.

If you are interested in serving the City and County of San Francisco, the following procedures are provided:

1. A list of vacancies and expected vacancies, with their qualifications, can be found at the Office of the Clerk of the Board of Supervisors, at the San Francisco Main Public Library, and online on the Board of Supervisors' website (<http://www.sfbos.org/vacancy>). Please review this list for positions of interest.
2. Submit an application ([http://www.sfbos.org/vacancy\\_application](http://www.sfbos.org/vacancy_application))  
*(List all of the appropriate seat number(s) and/or category/categories for which you qualify. We request applications be received ten (10) days before the scheduled hearing.)*

Applicants may also need to submit a Form 700, Statement of Economic Interests (<https://www.fppc.ca.gov/Form700.html>), along with their application for all bodies listed in Campaign and Governmental Conduct Code, Section 3.1-103(a)(1).

3. If the seat(s) you are applying for is vacant and requires the Board of Supervisors' confirmation, the Rules Committee may schedule your application for review. Applicants should expect to appear before the Rules Committee to speak on their qualifications and answer questions during a public hearing.  
*(There are no set instructions on what you are expected to present to the Rules Committee; however, a brief description of how your qualifications distinguish you from other applicants, reasons for your interest in the subject, and/or a short summarization on why you would make a good candidate is appropriate.)*
4. The Rules Committee may or may not make a recommendation for appointments. If a recommendation is made by the Rules Committee, the recommendation is forwarded to the Board of Supervisors for approval. It generally takes approximately 15 days from the date the Rules Committee makes their recommendation, for the individual to become officially appointed.
5. Depending on the type of organization, a new appointee may need to take an Oath of Office.

If there are no vacancies, your application will be retained for one year. If any openings occur during this time, your application will be submitted to the Rules Committee for review.

If you have any further questions, please contact the Rules Committee Clerk at (415) 554-5184. If you require detailed information concerning the operations of a particular Board/Commission/Committee/Task Force, please contact the administering department directly.

(Applications must be submitted to [aab@sfgov.org](mailto:aab@sfgov.org) or the mailing address listed above)



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## ASSESSMENT APPEALS BOARD MEMBER APPLICATION

**Complete and return this application to the Assessment Appeals Board**

Application for Appointment to:  Board 1 or  Board 1 Alternate  
(Please check one)  Board 2 or  Board 2 Alternate  
 Board 3 or  Board 3 Alternate

Full Name: Elena Rivkin

Zip Code: 94501

Occupation: Administrative Law Judge

Work Phone: (510) 622-3900

Employer: State of California, CUIAB

Business Address: 1515 Clay Street, Suite 902, Oakland, CA

Zip Code: 94612

Business Email: [elena.rivkin@cuiab.ca.gov](mailto:elena.rivkin@cuiab.ca.gov)

Home Email: [REDACTED]

Form 700 is required to accompany your application. Have you attached the Form 700?  Yes  No

**Pursuant to Ordinance No. 393-98 the following qualifications are required:**

*A person shall not be eligible for nomination for membership on an assessment appeals board unless he or she has a minimum of five years' professional experience in this state as one of the following: (1) certified public accountant or public accountant; (2) licensed real estate broker; (3) attorney; or (4) property appraiser accredited by a nationally recognized professional organization, or property appraiser certified by either the Office of Real Estate Appraiser or by the State Board of Equalization. Documentation of qualifying experience must be submitted with this application form. This requirement does not apply to incumbent board members nominated for appointments to their same seats.*

Please state your qualifications (including occupation and education if applicable):

I am an Administrative Law Judge with the California Unemployment Insurance Appeals Board. I conduct approximately thirty-one hearings per week, the majority involving self-represented parties, and issue procedurally compliant written decisions, generally the same day. My work requires explaining legal procedures in plain language, questioning witnesses, evaluating credibility, and issuing findings of fact and conclusions of law in unemployment insurance and disability matters, including benefit eligibility, overpayments, tax issues, and immigration-related claims.

My work in private practice focused on real estate-related issues, including title disputes surrounding deeds, partition of property, mortgage finance litigation, and neighbor disputes. I have experience with estate planning, drafting operational agreements for entities, drafting deeds, and foundational knowledge of Proposition 19.

I have been a licensed California attorney since 2006.

Please state relevant business and/or professional experience:

Since January 2023, I have served as an Administrative Law Judge with the California Unemployment Insurance Appeals Board.

As an attorney, I maintained a private law practice focused on real estate litigation and transactions. My practice included title disputes, quiet title and partition actions, real property transfers, and mortgage-finance-related matters. I regularly reviewed deeds, title histories, and ownership claims, and advised clients on real estate and business transactions, including estate-related property transfers.

Before becoming an attorney, I worked in administrative roles within real estate-related industries.

Please state civic activities:

I am a co-founder of the Unity Bar of San Mateo County. I have held leadership roles with the Santa Clara County Bar Association, including Chair and Co-Chair of the Solo & Small Firm Section.

I serve as a lead volunteer with Oakland Strokes, a youth rowing organization, and am active with the PTA at Lincoln Middle School. I have volunteered with the Law Foundation of Silicon Valley, organizing the predatory lending processes, at the Pro Bono Project, and One Justice at San Francisco International Airport.

I currently serve on the Administrative Law Judge Committee of the California Asian Pacific American Judges Association (CAPAJA).

Would you be able to attend Day Meetings?  Yes  No Evening Meetings?  Yes  No

How many days a week would you be available for hearings? 1 How many evenings a week? 1

Have you attended an Assessment Appeals Board meeting?  Yes  No

An appearance before the Rules Committee may be required at a scheduled public hearing, prior to the Board of Supervisors considering the recommended appointment. Applications should be received ten (10) days prior to the scheduled public hearing.

Date: 12/19/2025. Applicant's Signature: Elena Rivkin

(Manually sign or type your complete name).

**NOTE: by typing your complete name, you are hereby consenting to use of electronic signature)**

**PLEASE NOTE:** This application will be retained for one year. Once completed, this form, including all attachments, becomes public record.

FOR OFFICE USE ONLY:

Appointed to Seat #: \_\_\_\_\_ Term Expires: \_\_\_\_\_ Date Vacated: \_\_\_\_\_

## Information About the Assessment Appeals Boards

**Purpose:** To provide the taxpayers of San Francisco a process to appeal their property tax assessments.

**Procedure:** Once an application is filed, a hearing is scheduled to give both the taxpayer and the Assessor the opportunity to present evidence supporting their opinions of the property's value. A panel of three Assessment Appeals Board members, or a hearing officer listens to testimony, reviews documents, and asks questions of the participants. Based on the evidence, the panel or hearing officer determines the final assessed value of the property.

### Differences between Boards:

- **Board #1:** Authorized to hear all appeals, regardless of value, type, or location.
- **Board #2:** Authorized to hear appeals for property assessed at less than \$50 million, excluding possessory interests and applications concerning real property located in Assessor's Blocks 1–876 and 3701–3899, inclusive.
- **Board #3:** Same jurisdiction as Board #2. However, its members primarily serve as hearing officers for day and evening hearings involving residential properties of four units or fewer.

**Duties of Assessment Appeals Board Members & Alternates:** Members and alternates are responsible for listening to testimony, reviewing evidence, and questioning both the taxpayer and the Assessor. Their role is to determine the correct assessment of property in accordance with the California Revenue and Taxation Code.

**Duties of the Alternates:** Alternates perform the same duties as regular members but serve in place of members who are unavailable for a hearing.

**Hearing Officers:** All board members and alternates may serve as hearing officers. Hearing officers perform the same functions as a board panel but are limited to cases involving single-family residences, condominiums, cooperatives, or multifamily dwellings of four units or fewer. After hearing the case, the officer issues a recommended value. Either the taxpayer or the Assessor may accept or reject this recommendation. If rejected, the appeal is rescheduled before a three-member panel for a final decision.

**Meeting Schedules:** The Assessment Appeals Board meets Monday through Friday with two regular sessions each day:

- Morning session: 9:30 A.M.
- Afternoon session 1:30 P.M.

Evening sessions begin at 5:30 P.M. and are held as needed for hearing officers. Sessions continue until all scheduled matters are addressed.

**Board Composition:** Each board consists of five regular members and three alternates. Members are chosen on a rotating basis from the five regular members to create a three-member panel to hear appeal applications.

**Compensation:** \$175 for each half-day or evening session of service.

TERM: \_\_\_\_\_