



Real Property Tax Appeals Commission

RECEIVED
Oct 13 2015 03:24PM EDT
DISTRICT OF COLUMBIA REAL PROPERTY
TAX APPEALS COMMISSION (DC RPTAC)
Transaction ID: 58009599

IN ACCORDANCE WITH Section §47-825.01a of the District of Columbia Statutes, you are hereby notified of your assessment for the tax year 2016 as finalized by the Real Property Tax Appeals Commission for the property described below. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW.

Hearing Date: September 14, 2015 Decision Date: October 6, 2015

Legal Description of Property

Square: 1834 Lot: 0013

Property Address: 3806 Yuma Street, NW

Table with 4 columns: ORIGINAL ASSESSMENT, FINAL ASSESSMENT, Land, Building, Total. Values include 636,400, 609,990, 658,040, 511,750, \$ 1,294,440, and \$ 1,121,740.

Rationale:

The Commission is charged with determining the estimated market value of the subject property as of January 1, 2015, the value date for tax year 2016. Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence that the proposed assessment by the Office of Tax and Revenue (OTR) fails to represent the estimated market value of the property.

GENERAL DESCRIPTION:

The subject is a detached, 2-story, colonial style home of good quality frame construction with 2,158 square feet of gross living area that has 3 bedrooms, 2 baths, and a full basement, finished with an in-law suite consisting of living room, bedroom, bath and kitchen. It has a detached 1-car garage, and 1-car off street parking space. It was built in 1920, has a property class of 012 (residential, detached, single family), is situated on a site of 5,490 square feet, in the North Cleveland Park Subdivision, of the northwest quadrant. The subject was purchased by the Petitioner on 05/12/2000 for \$478,500, and re-modeled/updated in 2013. The basis of appeal is Equalization, Valuation, and Property Damage or Condition. The Petitioner’s estimate of value is \$1,076,525, the same amount as the TY2015 assessment by the RPTAC.

PETITIONER’S REASONING:

The Petitioners “strongly dispute the proposed 2016 valuation of \$1,294,440 by the DC Office of Tax and Revenue (OTR) for the following reasons:

- 1. “RPTAC 2015 final assessment was much lower. On November 14, 2014 the DC Real Property Tax Appeal Commission (RPTAC) found that our property should be assessed at \$1,076,525. RPTAC’s

Legal Description of Property

Square: 1834 Lot: 0013

Property Address: 3806 Yuma Street, NW

2. decision reduced the DC Real Property Tax Administration's proposed 2015 assessment of \$1,262,460 by \$185,939 or 17.3%.
 3. "North Cleveland Park 2016 Average Residential Assessment Increase is 4.2%. According to OTR's '2016 General Reassessment Program – Appraiser's Reference'."
 4. But OTR Assessor proposes a 20% increase for our property, *five times* the neighborhood average."
- The Petitioners also presented comparables for equalization, and additional comparables for valuation.

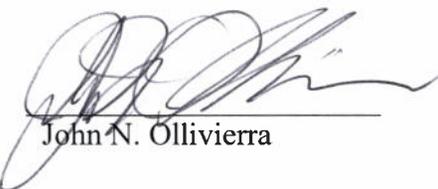
ASSESSOR'S RESPONSE:

1. The Assessor responded to the Petitioners question regarding differences in number of bedroom valuation by indicating that bedrooms are descriptive, not added value.
2. The Assessor responded to the Petitioners questions regarding incorrect gross living area (GLA) of a comparable due to addition not captured by OTR, stated that the addition will be captured this year and the assessment adjusted accordingly
3. The Assessor explained to the Petitioners that their TY2016 assessment only went up 4.2% because OTR goes from the OTR's assessment (\$1,262,460), not the Commission's adjusted assessment (\$1,076,525). This statement is not true. A 4.2% increase on \$1,262,460 would be \$53,023 resulting in a tax assessment of \$1,315,483 not \$1,294,440.
4. The Assessor also explained to the Petitioners that they would have to return every year to challenge their assessments until OTR can change the records, and they cannot change the records until the Assessor can visit the property and inspect it to make sure that records are adjusted/changed correctly.

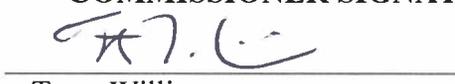
The Commission has reviewed the submissions, and analyses submitted by both parties, and considered testimony presented at the hearing. The Commission felt that the Assessor's market valuation increase should have been 4.2% on the Commissions adjusted tax assessment of \$1,076,525, not the OTR's original assessment of \$1,262,460.

The Commission agrees that the Petitioner has met the burden of showing, by a preponderance of the evidence, that OTR's proposed assessment does not represent the estimated market value of the subject property. Therefore, the proposed assessment for TY2016 is adjusted to a 4.2% increase over the Commissions adjusted 2015 assessment of \$1,076,525, or \$1,121,739 rounded to \$1,121,740.

COMMISSIONER SIGNATURES



John N. Olliviera



Trent Williams



Alvin Jackson

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

**Government of the District of Columbia
REAL PROPERTY TAX APPEALS COMMISSION**

Notice of Decision

Tax Year 2016



Date: 10/08/2015

Shannon McDaniel and Neha Shah
3806 YUMA ST NW
WASHINGTON, DC 200162214

Square: 1834 Suffix: Lot: 0013
Property Address: 3806 YUMA ST NW

This notice is to inform you of the result of your real property assessment hearing, which was held before the Real Property Tax Appeals Commission.

Your property's proposed market value based upon the first level appeal with the Real Property Assessment Division is:

2. 636,400	3. 658,040	4. 1,294,440
Land	Improvements	Total Proposed Value

As a result of the hearing before the REAL PROPERTY TAX APPEALS COMMISSION, your property assessment is:

5. 609,990	6. 511,750	7. 1,121,740
Land	Improvements	Total Proposed Value

John N. Olliviera - Commissioner
Trent Williams - Commissioner
Alvin Jackson - Commissioner

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under applicable provisions of the D.C. Code.

Appeals to the D.C. Superior Court must be filed no later than September 30th of the same tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax & Revenue.