



Real Property Tax Appeals Commission

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: October 23, 2015		Decision Date: November 12, 2015	
Legal Description of Property			
Square: 3361 Lot: 0001			
Property Address: 6803 Laurel Avenue N.W.			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	363,920	Land	363,920
Building	45,850	Building	45,850
Total	\$ 409,770	Total	\$ 409,770

Rationale:

The Real Property Tax Appeals Commission (RPTAC or the Commission) is charged with determining the estimated market value of the subject property as of January 1, 2015, the valuation date for Tax Year 2016. Pursuant to the statute, the Petitioner must demonstrate by a preponderance of the evidence that the proposed valuation by the Office of Tax and Revenue (OTR) for real property tax purposes is erroneous.

This hearing was a “telephone” hearing, the bases of which are ***Property Damage or Condition and Equalization***. The subject property is a 1,075 square foot one-story detached dwelling with a full basement, situated on a 7,094 square foot lot in the “Takoma” neighborhood of the District. The property was purchased in June 2006 for \$416,000.

The Petitioner testified that the subject lot is an irregular triangular lot, unlike the rectangular lots that are predominate in the subdivision. The Petitioner further testified that he believes that his lot qualifies, according to the Appraiser’s Reference Materials issued by the Real Property Assessment Division, for certain discounts to the land for non-standard lots in the neighborhood, based on lot size, shape, topography and view. The Petitioner provided one example of a property in his neighborhood wherein a discount was applied.

The Assessor testified that land values in the District of Columbia are “developed from market analysis of City wide qualified sales. Land values are only one component of a number of variables that contribute to a property’s sale price and/or its estimated market value.” The Assessor chose five (5) properties from the subject’s neighborhood. “All five (5) properties are improved sites, are located in the same neighborhood, have similar shapes, similar views (corner lot), and have similar topography.”

Legal Description of Property

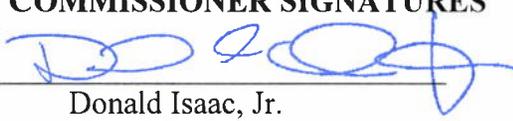
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The Commission reviewed the submissions from the Petitioner and the Assessor. The Commission also reviewed its own market studies which show that there was an *increase* of approximately 6.8% in values for the subject neighborhood. The Commission permitted the Petitioner to amend his Estimate of Market Value to \$398,281, so as to comply with the Commission’s 5 percent rule. D.C. Official Code § 47-825.01a(e)(4)(C)(ii)(2012 Supp.), states that the Commission has the responsibility to “raise or lower the estimated value of any real property which it finds to be more than 5% above or below the estimated market value. However, the Commission, after reviewing the current market in the subject’s neighborhood, and the very minimal value placed on the subject’s improvements, finds that the proposed assessment for Tax Year 2016 is fair and reasonable, and therefore *sustains* the Tax Year 2016 assessment.

COMMISSIONER SIGNATURES


Cliftine Jones


Donald Isaac, Jr.


Stacie Scott Turner

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: 11/12/2015

NAZIM MEHBALIYEV
6803 LAUREL ST NW
WASHINGTON, DC 200122018

Square: 3361 Suffix: Lot: 0001
Property Address: 6803 LAUREL 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.	363,920	3.	45,850	4.	409,770
Land		Improvements		Total Proposed Value	

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

5.	363,920	6.	45,850	7.	409,770
Land		Improvements		Total Proposed Value	

Cliftine Jones - Commissioner
Donald Isaac - Commissioner
Stacie Scott Turner - 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.