



**Real Property Tax Appeals Commission**

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0995

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,740	Land	15,740
Building	-0-	Building	-0-
Total	\$ 15,740	Total	\$ 15,740

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

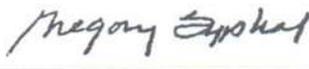
Square: 5877 Lot: 0995

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
\_\_\_\_\_  
Hillary Lovick, Esq.

  
\_\_\_\_\_  
Gregory Syphax

  
\_\_\_\_\_  
Karla Christensen

**FURTHER APPEAL PROCEDURES**

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0996

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,720	Land	15,720
Building	-0-	Building	-0-
Total	\$ 15,720	Total	\$ 15,720

**Rationale:**

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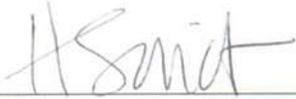
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Square: 5877 Lot: 0996

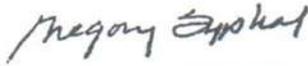
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

**COMMISSIONER SIGNATURES**



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

**FURTHER APPEAL PROCEDURES**

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#### Legal Description of Property

Square: 5877 Lot: 0997

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,000	Land	14,000
Building	-0-	Building	-0-
Total	\$ 14,000	Total	\$ 14,000

#### Rationale:

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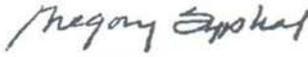
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Date: December 27, 2012

### Legal Description of Property

Square: 5877 Lot: 0998

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	18,330	Land	18,330
Building	-0-	Building	-0-
Total	\$ 18,330	Total	\$ 18,330

### Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	18,330	Land	18,330
Building	-0-	Building	-0-
Total	\$ 18,330	Total	\$ 18,330

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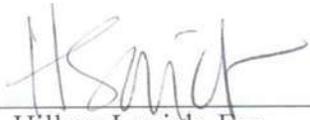
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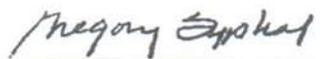
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**Legal Description of Property**

Square: 5877 Lot: 1000

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	18,330	Land	18,330
Building	-0-	Building	-0-
Total	\$ 18,330	Total	\$ 18,330

**Rationale:**

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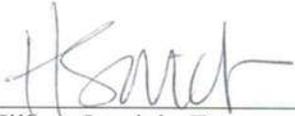
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Square: 5877 Lot: 1000

Property Address: Stanton Road SE

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### Legal Description of Property

Square: 5877 Lot: 1001

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,700	Land	15,700
Building	-0-	Building	-0-
Total	\$ 15,700	Total	\$ 15,700

### Rationale:

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**Legal Description of Property**

Square: 5877 Lot: 0934

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,810	Land	12,810
Building	-0-	Building	-0-
Total	\$ 12,810	Total	\$ 12,810

**Rationale:**

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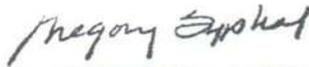
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<b>Legal Description of Property</b>			
Square: 5877 Lot: 0935			
Property Address: Stanton Road SE			
<b>ORIGINAL ASSESSMENT</b>		<b>FINAL ASSESSMENT</b>	
Land	15,690	Land	15,690
Building	-0-	Building	-0-
Total	\$ 15,690	Total	\$ 15,690

**Rationale:**

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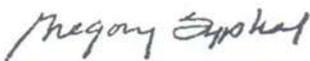
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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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**Real Property Tax Appeals Commission**

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Are hereby notified of your assessment for the current year **2013** as finalized by the  
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WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION  
BELOW

Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0936

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	23,370	Land	23,370
Building	-0-	Building	-0-
Total	\$ 23,370	Total	\$ 23,370

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

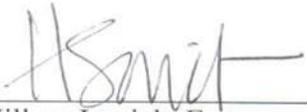
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Square: 5877 Lot: 0936

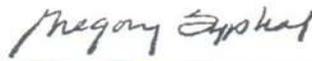
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

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BELOW

Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0937

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	16,000	Land	16,000
Building	-0-	Building	-0-
Total	\$ 16,000	Total	\$ 16,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

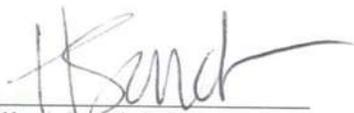
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Square: 5877 Lot: 0937

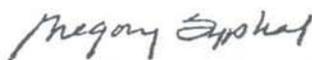
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES



\_\_\_\_\_  
Hillary Lovick, Esq.



\_\_\_\_\_  
Gregory Syphax



\_\_\_\_\_  
Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0938

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,600	Land	12,600
Building	-0-	Building	-0-
Total	\$ 12,600	Total	\$ 12,600

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

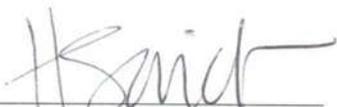
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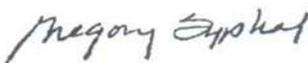
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0939

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,200	Land	11,200
Building	-0-	Building	-0-
Total	\$ 11,200	Total	\$ 11,200

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 0939

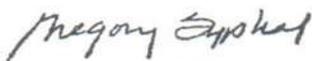
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The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Gregory Syphax



Karla Christensen

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0940

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,800	Land	9,800
Building	-0-	Building	-0-
Total	\$ 9,800	Total	\$ 9,800

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 0940

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0941

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,800	Land	9,800
Building	-0-	Building	-0-
Total	\$ 9,800	Total	\$ 9,800

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

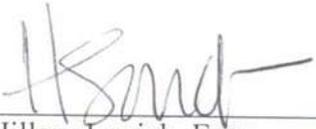
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Square: 5877 Lot: 0941

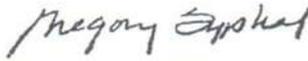
Property Address: Stanton Road SE

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Gregory Syphax



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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0942

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,200	Land	11,200
Building	-0-	Building	-0-
Total	\$ 11,200	Total	\$ 11,200

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 0942

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

### Legal Description of Property

Square: 5877 Lot: 0943

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,800	Land	9,800
Building	-0-	Building	-0-
Total	\$ 9,800	Total	\$ 9,800

### Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

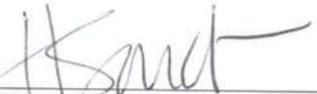
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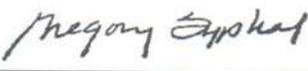
Square: 5877 Lot: 0943

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES

  
Hillary Lovick, Esq.

  
Gregory Syphax

  
Karla Christensen

### FURTHER APPEAL PROCEDURES

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BELOW

Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0944

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,800	Land	9,800
Building	-0-	Building	-0-
Total	\$ 9,800	Total	\$ 9,800

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

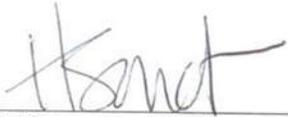
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Square: 5877 Lot: 0944

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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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 30<sup>th</sup> of the same 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.



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Are hereby notified of your assessment for the current year **2013** as finalized by the  
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BELOW

Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0945

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,200	Land	11,200
Building	-0-	Building	-0-
Total	\$ 11,200	Total	\$ 11,200

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 0945

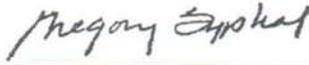
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0946

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,800	Land	9,800
Building	-0-	Building	-0-
Total	\$ 9,800	Total	\$ 9,800

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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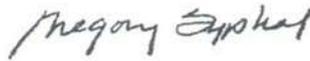
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



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Date: December 27, 2012

#### Legal Description of Property

Square: 5877 Lot: 0947

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,530	Land	14,530
Building	-0-	Building	-0-
Total	\$ 14,530	Total	\$ 14,530

#### Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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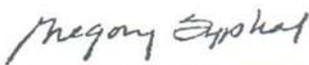
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0948

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,520	Land	13,520
Building	-0-	Building	-0-
Total	\$ 13,520	Total	\$ 13,520

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

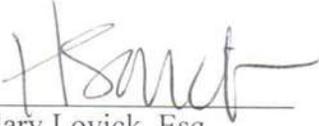
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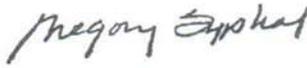
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Gregory Syphax



Karla Christensen

**FURTHER APPEAL PROCEDURES**

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0949

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,330	Land	10,330
Building	-0-	Building	-0-
Total	\$ 10,330	Total	\$ 10,330

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

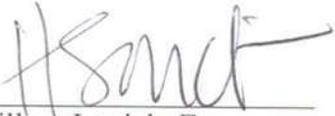
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Square: 5877 Lot: 0949

Property Address: Stanton Road SE

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Gregory Syphax



Karla Christensen

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0950

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,020	Land	9,020
Building	-0-	Building	-0-
Total	\$ 9,020	Total	\$ 9,020

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

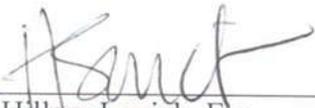
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Square: 5877 Lot: 0950

Property Address: Stanton Road SE

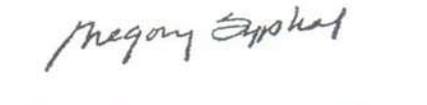
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Hillary Lovick, Esq.



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Gregory Syphax



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Karla Christensen

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0951

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,020	Land	9,020
Building	-0-	Building	-0-
Total	\$ 9,020	Total	\$ 9,020

**Rationale:**

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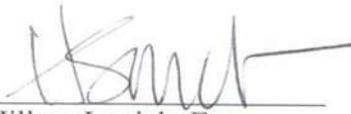
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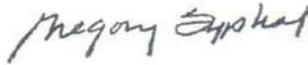
Square: 5877 Lot: 0951

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Hillary Lovick, Esq.

  
Gregory Syphax

  
Karla Christensen

**FURTHER APPEAL PROCEDURES**

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0952

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,840	Land	14,840
Building	-0-	Building	-0-
Total	\$ 14,840	Total	\$ 14,840

**Rationale:**

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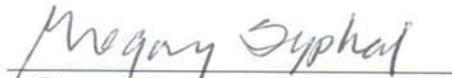
Square: 5877 Lot: 0952

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES

  
Hillary Lovick, Esq.

  
Gregory Syphax

  
Karla Christensen

### FURTHER APPEAL PROCEDURES

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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 30<sup>th</sup> of the same 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.



**Real Property Tax Appeals Commission**

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0953

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,300	Land	15,300
Building	-0-	Building	-0-
Total	\$ 15,300	Total	\$ 15,300

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

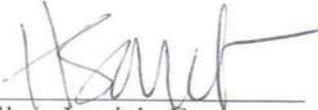
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

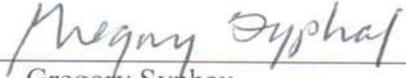
Square: 5877 Lot: 0953

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0954

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,200	Land	9,200
Building	-0-	Building	-0-
Total	\$ 9,200	Total	\$ 9,200

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

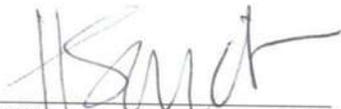
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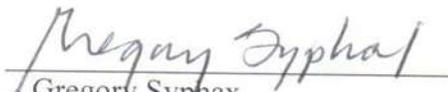
Square: 5877 Lot: 0954

Property Address: Stanton Road SE

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