



**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: November 1, 2012

**Legal Description of Property**

Square: 0104 Lot: 0837

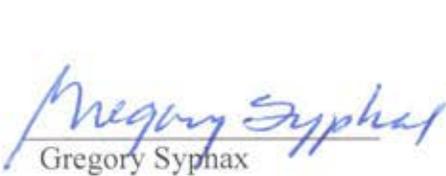
Property Address: 532 20<sup>th</sup> Street NW

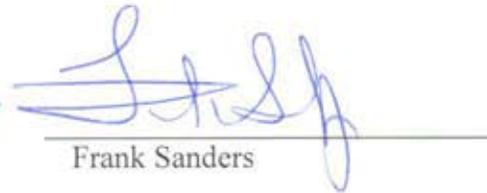
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	5,723,340	Land	5,723,340
Building	9,599,890	Building	9,599,890
Total	\$ 15,323,230	Total	\$ 15,323,230

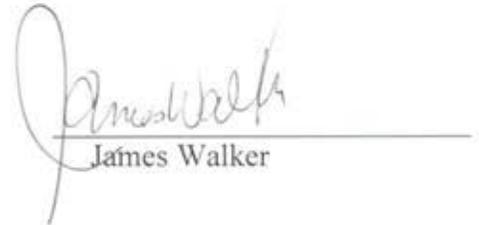
**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The valuation issue presented by the Petitioner was that the capitalization rate used by the Office of Tax and Revenue was too low. The Petitioner failed to establish by a preponderance of the evidence that OTR's cap rate is incorrect. The Commission sustains the Tax Year 2013 proposed assessment.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**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 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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Date: November 5, 2012

**Legal Description of Property**

Square: 0169 Lot: 0071

Property Address: 1777 F Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,463,900	Land	10,463,900
Building	16,677,170	Building	16,677,170
Total	\$ 27,141,070	Total	\$ 27,141,070

**Rationale:**

The Petitioner’s argument for a reduction in Tax Year 2013 proposed assessment was based on equalization and valuation. On the issue of equalization, the Petitioner did not provide any evidence or analysis to make the case that the subject property was, in fact, out of equalization with other comparable and similarly located office building properties. The Petitioners argument on valuation is based on a Market Sales Comparison Analysis and Income Capitalization. The sales comparison analysis utilized five (5) office building sales. However, the analysis did not take into consideration the various differences in the properties with regard to building area, condition, age, lot size, location, etc. The analysis simply produced an unadjusted “price per square foot” comparison which the Commission deems insufficient to warrant any reduction in the proposed assessed value. In fact, the Commission found the result to demonstrate that the assessment was well within the value range indicated by this comparison. The Petitioner Income Capitalization Approach submission rests on the claims that:

- (1) OTR has improperly categorized the subject property as an “A” class office building,
- (2) OTR’s estimated market rent is too high,
- (3) OTR’s estimated capitalization rate is too low.

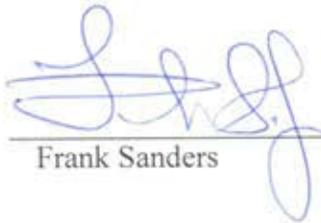
The Petitioner’s claim that the property should be rated as “B” class was unconvincing because it was unsupported by any meaningful evidence. Claims that the estimated market rent was too high and capitalization rate too low were also unconvincing. No evidence or analysis was provided that demonstrated that OTR’s estimates were erroneous. The Commission therefore sustains the assessment for Tax Year 2013.

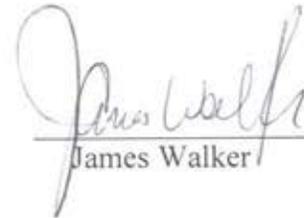
Square: 0169      Lot: 0071

Property Address: 1777 F Street NW

**COMMISSIONER SIGNATURES**

  
\_\_\_\_\_  
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\_\_\_\_\_  
Frank Sanders

  
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James Walker

**FURTHER APPEAL PROCEDURES**

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Date: November 1, 2012

**Legal Description of Property**

Square: 0195 Lot: 0149

Property Address: 1515 Rhode Island Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	6,812,420	Land	6,812,420
Building	37,332,580	Building	37,332,580
Total	\$ 44,145,000	Total	\$ 44,145,000

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The valuation issues presented by the Petitioner were that the capitalization rate used by the Office of Tax and Revenue (OTR) was too low and that OTR did not give the Petitioner credit for anticipated capital expenditures in their analysis. The Petitioner failed to establish by a preponderance of the evidence that OTR's cap rate is incorrect. The Petitioner failed to provide OTR, or present at the hearing, a line-item cost work sheet and a schedule for any capital improvements to be done. The Commission sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

Gregory Syphax

Frank Sanders

James Walker

**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 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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Date: November 1, 2012

**Legal Description of Property**

Square: 0195 Lot: 0841

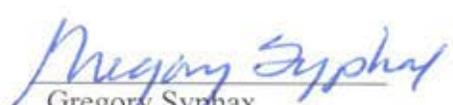
Property Address: Rhode Island Avenue NW

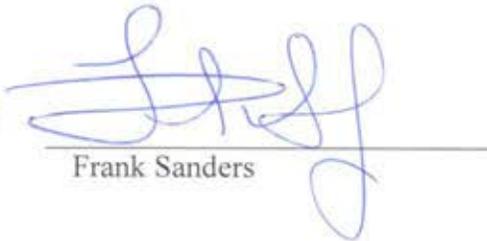
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	484,350	Land	484,350
Building	15,650	Building	15,650
Total	\$ 500,000	Total	\$ 500,000

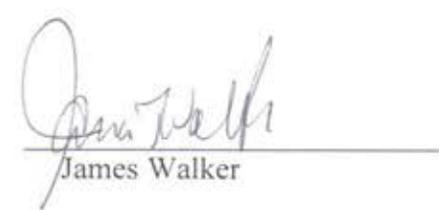
**Rationale:**

The Petitioner did not challenge the assessment. The Commission sustains the Tax Year 2013 proposed assessment.

**COMMISSIONER SIGNATURES**

  
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James Walker

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Date: November 1, 2012

**Legal Description of Property**

Square: 0212 Lot: 0851

Property Address: 1475 Massachusetts Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	7,571,140	Land	7,571,140
Building	36,520,860	Building	36,520,860
Total	\$ 44,092,000	Total	\$ 44,092,000

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The valuation issue presented by the Petitioner was that the capitalization rate used by the Office of Tax and Revenue was too low. The Petitioner failed to establish by a preponderance of the evidence that OTR's cap rate is incorrect. The Commission sustains the Tax Year 2013 proposed assessment.

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Date: January 4, 2013

**Legal Description of Property**

Square: 0482 Lot: 0039

Property Address: 501 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	236,360	Land	236,360
Building	826,530	Building	751,224
Total	\$ 1,062,890	Total	\$ 987,584

**Rationale:** The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue and the Petitioner. Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date.

In this case, the Petitioner argues that the subject property should be recognized as one economic unit which consists of ten (10) separate but contiguous buildings (lots) and is operated as one moderate income rental property. The Petitioner has presented evidence indicating that the proper income and expense forms have been submitted to the Office of Tax and Revenue for the prior two tax years, as required, and the Petitioner has also demonstrated that the application for the consolidation of the ten exiting lots was submitted in calendar year 2011, prior to the valuation date of January 1, 2012. Further, the Petitioner has submitted evidence to the RPTAC from the Office of Tax and Revenue, Maps and Title section, indicating that the request has been filed. However, the correspondence from the Office of Maps and Title states that if the request is for a "combination of lots" then the theoretical lots will not be official until the next full tax year.

The Office of Tax and Revenue agrees that the subject should be reviewed as a 29-unit, non-elevator "apartment building" using a "capitalization rate" to determine a value and not ten (10) townhouse with two and three family flats in each building. The subject property is now officially combined by the Office of Maps and Title with the other nine (9) lots for the Tax Year 2013. The new lot is known as lot: 0807. The RPTAC now considers the subject as one part of a larger economic unit in lieu of one separate townhouse and finds that a reduction in the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

Cliftine Jones

Trent Williams

Donald Isaac

**FURTHER APPEAL PROCEDURES**

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Date: January 4, 2013

**Legal Description of Property**

Square: 0482 Lot: 0040

Property Address: 503 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	234,600	Land	234,600
Building	626,940	Building	565,899
Total	\$ 861,540	Total	\$ 800,499

**Rationale:** The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue and the Petitioner. Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date.

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Date: January 4, 2013

**Legal Description of Property**

Square: 0482 Lot: 0041

Property Address: 505 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	234,600	Land	234,600
Building	626,940	Building	565,899
Total	\$ 861,540	Total	\$ 800,499

**Rationale:** The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue and the Petitioner. Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date.

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Date: January 4, 2013

**Legal Description of Property**

Square: 0482 Lot: 0042

Property Address: 507 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	234,600	Land	234,600
Building	626,350	Building	565,351
Total	\$ 860,950	Total	\$ 799,951

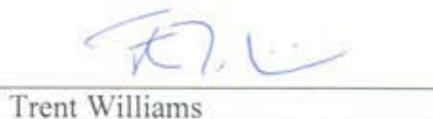
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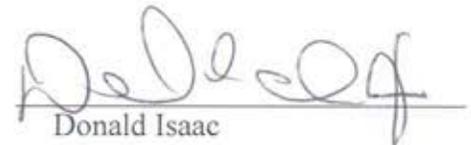
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Date: January 4, 2013

**Legal Description of Property**

Square: 0482 Lot: 0043

Property Address: 509 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	234,600	Land	234,600
Building	626,940	Building	565,899
Total	\$ 861,540	Total	\$ 800,499

**Rationale:** The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue and the Petitioner. Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date.

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Date: January 4, 2013

**Legal Description of Property**

Square: 0482 Lot: 0044

Property Address: 511 L Street NW

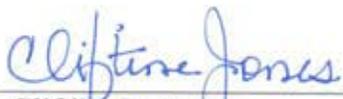
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	234,100	Land	234,100
Building	626,940	Building	565,935
Total	\$ 861,040	Total	\$ 800,035

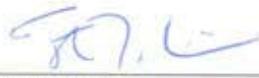
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**Legal Description of Property**

Square: 0482 Lot: 0045

Property Address: 513 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	234,100	Land	234,100
Building	625,880	Building	564,950
Total	\$ 859,980	Total	\$ 799,050

**Rationale:** The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue and the Petitioner. Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date.

In this case, the Petitioner argues that the subject property should be recognized as one economic unit which consists of ten (10) separate but contiguous buildings (lots) and is operated as one moderate income rental property. The Petitioner has presented evidence indicating that the proper income and expense forms have been submitted to the Office of Tax and Revenue for the prior two tax years, as required, and the Petitioner has also demonstrated that the application for the consolidation of the ten exiting lots was submitted in calendar year 2011, prior to the valuation date of January 1, 2012. Further, the Petitioner has submitted evidence to the RPTAC from the Office of Tax and Revenue, Maps and Title section, indicating that the request has been filed. However, the correspondence from the Office of Maps and Title states that if the request is for a "combination of lots" then the theoretical lots will not be official until the next full tax year.

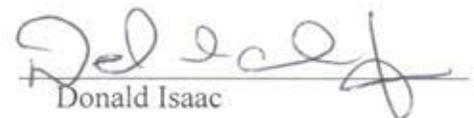
The Office of Tax and Revenue agrees that the subject should be reviewed as a 29-unit, non-elevator "apartment building" using a "capitalization rate" to determine a value and not ten (10) townhouse with two and three family flats in each building. The subject property is now officially combined by the Office of Maps and Title with the other nine (9) lots for the Tax Year 2013. The new lot is known as lot: 0807. The RPTAC now considers the subject as one part of a larger economic unit in lieu of one separate townhouse and finds that a reduction in the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones



Trent Williams

  
Donald Isaac

**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 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**

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Date: January 4, 2013

**Legal Description of Property**

Square: 0482 Lot: 0046

Property Address: 515 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	234,100	Land	234,100
Building	626,940	Building	565,935
Total	\$ 861,040	Total	\$ 800,035

**Rationale:** The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue and the Petitioner. Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date.

In this case, the Petitioner argues that the subject property should be recognized as one economic unit which consists of ten (10) separate but contiguous buildings (lots) and is operated as one moderate income rental property. The Petitioner has presented evidence indicating that the proper income and expense forms have been submitted to the Office of Tax and Revenue for the prior two tax years, as required, and the Petitioner has also demonstrated that the application for the consolidation of the ten exiting lots was submitted in calendar year 2011, prior to the valuation date of January 1, 2012. Further, the Petitioner has submitted evidence to the RPTAC from the Office of Tax and Revenue, Maps and Title section, indicating that the request has been filed. However, the correspondence from the Office of Maps and Title states that if the request is for a "combination of lots" then the theoretical lots will not be official until the next full tax year.

The Office of Tax and Revenue agrees that the subject should be reviewed as a 29-unit, non-elevator "apartment building" using a "capitalization rate" to determine a value and not ten (10) townhouse with two and three family flats in each building. The subject property is now officially combined by the Office of Maps and Title with the other nine (9) lots for the Tax Year 2013. The new lot is known as lot: 0807. The RPTAC now considers the subject as one part of a larger economic unit in lieu of one separate townhouse and finds that a reduction in the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

Cliftine Jones

Trent Williams

Donald Isaac

**FURTHER APPEAL PROCEDURES**

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Date: January 4, 2013

**Legal Description of Property**

Square: 0482 Lot: 0047

Property Address: 517 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	234,100	Land	234,100
Building	626,940	Building	565,935
Total	\$ 861,040	Total	\$ 800,035

**Rationale:** The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue and the Petitioner. Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date.

In this case, the Petitioner argues that the subject property should be recognized as one economic unit which consists of ten (10) separate but contiguous buildings (lots) and is operated as one moderate income rental property. The Petitioner has presented evidence indicating that the proper income and expense forms have been submitted to the Office of Tax and Revenue for the prior two tax years, as required, and the Petitioner has also demonstrated that the application for the consolidation of the ten exiting lots was submitted in calendar year 2011, prior to the valuation date of January 1, 2012. Further, the Petitioner has submitted evidence to the RPTAC from the Office of Tax and Revenue, Maps and Title section, indicating that the request has been filed. However, the correspondence from the Office of Maps and Title states that if the request is for a "combination of lots" then the theoretical lots will not be official until the next full tax year.

The Office of Tax and Revenue agrees that the subject should be reviewed as a 29-unit, non-elevator "apartment building" using a "capitalization rate" to determine a value and not ten (10) townhouse with two and three family flats in each building. The subject property is now officially combined by the Office of Maps and Title with the other nine (9) lots for the Tax Year 2013. The new lot is known as lot: 0807. The RPTAC now considers the subject as one part of a larger economic unit in lieu of one separate townhouse and finds that a reduction in the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

Cliftine Jones

Trent Williams

Donald Isaac

**FURTHER APPEAL PROCEDURES**

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Date: January 4, 2013

**Legal Description of Property**

Square: 0482 Lot: 0048

Property Address: 519 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	235,810	Land	235,810
Building	816,970	Building	742,380
Total	\$ 1,052,780	Total	\$ 978,190

**Rationale:** The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue and the Petitioner. Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012, valuation date.

In this case, the Petitioner argues that the subject property should be recognized as one economic unit which consists of ten (10) separate but contiguous buildings (lots) and is operated as one moderate income rental property. The Petitioner has presented evidence indicating that the proper income and expense forms have been submitted to the Office of Tax and Revenue for the prior two tax years, as required, and the Petitioner has also demonstrated that the application for the consolidation of the ten exiting lots was submitted in calendar year 2011, prior to the valuation date of January 1, 2012. Further, the Petitioner has submitted evidence to the RPTAC from the Office of Tax and Revenue, Maps and Title section, indicating that the request has been filed. However, the correspondence from the Office of Maps and Title states that if the request is for a "combination of lots" then the theoretical lots will not be official until the next full tax year.

The Office of Tax and Revenue agrees that the subject should be reviewed as a 29-unit, non-elevator "apartment building" using a "capitalization rate" to determine a value and not ten (10) townhouse with two and three family flats in each building. The subject property is now officially combined by the Office of Maps and Title with the other nine (9) lots for the Tax Year 2013. The new lot is known as lot: 0807. The RPTAC now considers the subject as one part of a larger economic unit in lieu of one separate townhouse and finds that a reduction in the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

Cliftine Jones

Trent Williams

Donald Isaac

**FURTHER APPEAL PROCEDURES**

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Date: November 6, 2012

**Legal Description of Property**

Square: 1187 Lot: 0812

Property Address: 3251 K Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	5,145,650	Land	5,145,650
Building	14,314,550	Building	12,713,650
Total	\$ 19,460,200	Total	\$ 17,859,300

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The valuation issues presented by the Petitioner were that the capitalization rate used by the Office of Tax and Revenue (OTR) was too low, and that OTR should subtract the "total assessed" value of 84 parking spaces, owned by a different entity, from the building value. The capitalization rate used by OTR factors in five years of lease-up costs while published cap rate studies make no adjustments for individual lease up costs. The Petitioner failed to establish by a preponderance of the evidence that OTR's cap rate is incorrect. The fact is that the building and parking spaces are two different entities. The building is an entity without parking and should be taxed accordingly. The 84 individual parking spaces owned by the Petitioner are a separate entity and the income from these spaces should not be included on the buildings Income and Expense forms. The Commission has therefore removed the parking income from the analysis in order to determine the market value of the property and finds that a reduction in the Tax Year 2013 proposed assessment is warranted.

**COMMISSIONER SIGNATURES**

Gregory Syphax

Frank Sanders

James Walker

**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 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

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Date: November 6, 2012

### Legal Description of Property

Square: 1187 Lot: 2355

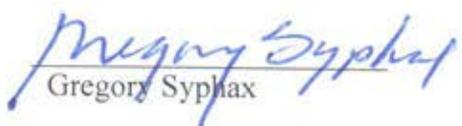
Property Address: 2399 K Street NW

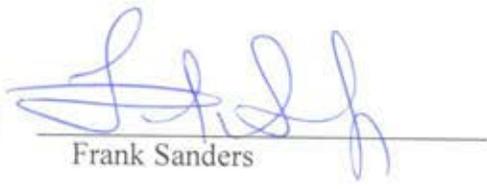
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	32,110	Land	32,110
Building	230,590	Building	230,590
Total	\$ 262,700	Total	\$ 262,700

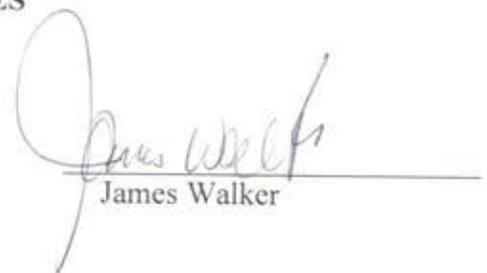
### Rationale:

The Petitioner did not challenge the assessment. The Commission sustains the Tax Year 2013 proposed assessment.

### COMMISSIONER SIGNATURES

  
Gregory Syphax

  
Frank Sanders

  
James Walker

### 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 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**

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Date: November 5, 2012

**Legal Description of Property**

Square: 1425 Lot: 0814

Property Address: 2800 Chain Bridge Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,214,890	Land	1,214,890
Building	549,190	Building	549,190
Total	\$ 1,764,080	Total	\$ 1,764,080

**Rationale:**

Pursuant to the statute, the Petitioner must demonstrate by a preponderance of the evidence that the proposed Tax Year 2013 assessment of real property does not represent the estimated value of the property as of the January 1, 2012 valuation date. The Petitioner’s testimony is that the government restriction through the subject’s historic designation of the improvements limits the market value as the subject cannot be substantially altered and/or subdivided. The Petitioner has valued the property at the 2010 assessed value but does not provide a rationale for said valuation.

The Real Property Tax Appeals Commission (RPTAC) finds the Petitioner’s testimony compelling as to the limitations of the subject’s improvement however the burden of proof lies with the Petitioner and there was no evidence presented at the hearing before the RPTAC as to how the Petitioner’s present valuation of \$1,230,390, which was based on the 2010 assessment, is a fair estimated of current market value. The RPTAC finds that the subject property is equalized with neighboring properties and that the proposed Tax Year 2013 assessment is supported by market sales in the subject’s neighborhood. The RPTAC sustains the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

Cliftine Jones

Trent Williams

Donald Isaac

**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 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**

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Date: November 5, 2012

**Legal Description of Property**

Square: 1425 Lot: 0822

Property Address: 2762 Chain Bridge Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	5,693,720	Land	5,693,720
Building	-0-	Building	-0-
Total	\$ 5,693,720	Total	\$ 5,693,720

**Rationale:**

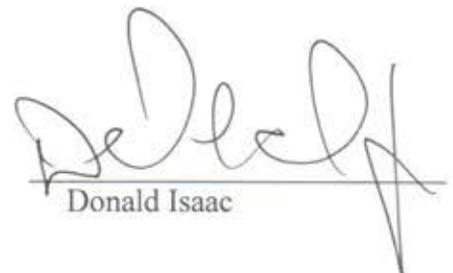
Pursuant to the statute, the Petitioner must demonstrate by a preponderance of the evidence that the proposed Tax Year 2013 assessment of real property does not represent the estimated value of the property as of the January 1, 2012 valuation date. The Petitioner contends that this parcel consisting of 152,483 square feet of land area should be reduced to the Tax Year 2011 assessment yet provides no rationale as to why the subject should be reduced to the 2011 assessment. The Petitioner does state that the BZA denied the Petitioner’s application for thirteen (13) lots.

The Real Property Tax Appeals Commission (RPTAC) reviewed the Petitioner’s appeal and the submission by the Office of Tax and Revenue (OTR). The “land sales” offered by the OTR appear to support the subject’s proposed assessment for the Tax Year 2013 and the RPTAC therefore sustains the proposed assessment for the Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliffine Jones

  
Trent Williams

  
Donald Isaac

**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 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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Date: November 5, 2012

**Legal Description of Property**

Square: 1425 Lot: 0827

Property Address: Chain Bridge Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,600	Land	10,600
Building	-0-	Building	-0-
Total	\$ 10,600	Total	\$ 10,600

**Rationale:**

The subject property is a part of a multi-lot appeal. The proposed assessment for the subject lot 0827 in square 1425 is not challenged by the Petitioner and therefore the Real Property Tax Appeals Commission sustains the proposed assessment for the subject for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Trent Williams

  
Donald Isaac

**FURTHER APPEAL PROCEDURES**

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Date: November 5, 2012

**Legal Description of Property**

Square: 1601 Lot: 0001

Property Address: 3301 New Mexico Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,347,150	Land	15,347,150
Building	28,980,220	Building	28,980,220
Total	\$ 44,327,370	Total	\$ 44,327,370

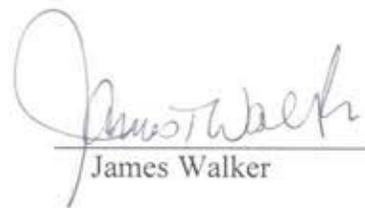
**Rationale:**

The Petitioner’s argument for a reduction in Tax Year 2013 proposed assessment was based on equalization and valuation. On the issue of equalization, the Petitioner did not provide any evidence or analysis to make the case that the subject property was, in fact, out of equalization with other comparable and similarly located office building properties. The Petitioners argument on valuation is based on Income Capitalization Analysis with the specific objection to the Office of Tax and Revenue’s (OTR’s) use of a 7.55% cap rate in their analysis. However, the Petitioner’s selected cap rate of 8.25% was submitted without any convincing evidence that their rate was more reasonable than OTR’s. The Petitioner reference to published cap rate surveys as a method to prove that OTR’s cap rate is too low is not an appropriate way to measure OTR’s cap rate. The cap rate utilized by the OTR is derived in a manner that takes into consideration investor lease-up costs and/or capital expenditures which are *not* taken into account by published surveys. These costs are estimated, projected for five years, discounted to their present value, and then credited to the property. OTR’s accounting for these anticipated costs reduces the risk to the typical investor and therefore calculates to a different (generally lower) capitalization rate than published survey rates. The Commission sustains the Tax Year 2013 proposed assessment.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**FURTHER APPEAL PROCEDURES**

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Date: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2005

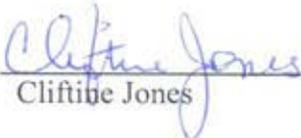
Property Address: 3901 Connecticut Avenue NW #105

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	153,960	Land	153,960
Building	359,250	Building	359,250
Total	\$ 513,210	Total	\$ 513,210

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner. The Petitioner’s argument is that the units in this appeal are rent controlled and the tenants who occupy these particular units have a “life estate” pursuant to the condominium conversion. The Office of Tax and Revenue reviewed the information submitted at the first level and determined that an adjustment was warranted and reduced the subject units utilizing a discounting method for valuation of life estates. The units with said “life estates” are in equalization with each other. The RPTAC finds that the subject units are fairly assessed and supported by comparable properties within the subjects’ neighborhood when considering the adjustment for the life estate and therefore sustains the proposed assessment for the Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Trent Williams

  
Donald Isaac

**FURTHER APPEAL PROCEDURES**

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Date: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2008

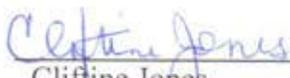
Property Address: 3901 Connecticut Avenue NW #108

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	144,030	Land	144,030
Building	336,080	Building	336,080
Total	\$ 480,110	Total	\$ 480,110

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner. The Petitioner’s argument is that the units in this appeal are rent controlled and the tenants who occupy these particular units have a “life estate” pursuant to the condominium conversion. The Office of Tax and Revenue reviewed the information submitted at the first level and determined that an adjustment was warranted and reduced the subject units utilizing a discounting method for valuation of life estates. The units with said “life estates” are in equalization with each other. The RPTAC finds that the subject units are fairly assessed and supported by comparable properties within the subjects’ neighborhood when considering the adjustment for the life estate and therefore sustains the proposed assessment for the Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
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Donald Isaac

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Date: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2009

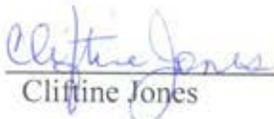
Property Address: 3901 Connecticut Avenue NW #109

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	98,570	Land	98,570
Building	230,010	Building	230,010
Total	\$ 328,580	Total	\$ 328,580

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner. The Petitioner's argument is that the units in this appeal are rent controlled and the tenants who occupy these particular units have a "life estate" pursuant to the condominium conversion. The Office of Tax and Revenue reviewed the information submitted at the first level and determined that an adjustment was warranted and reduced the subject units utilizing a discounting method for valuation of life estates. The units with said "life estates" are in equalization with each other. The RPTAC finds that the subject units are fairly assessed and supported by comparable properties within the subjects' neighborhood when considering the adjustment for the life estate and therefore sustains the proposed assessment for the Tax Year 2013.

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Date: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2049

Property Address: 3901 Connecticut Avenue NW #408

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	158,580	Land	158,580
Building	370,030	Building	370,030
Total	\$ 528,610	Total	\$ 528,610

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner. The Petitioner’s argument is that the units in this appeal are rent controlled and the tenants who occupy these particular units have a “life estate” pursuant to the condominium conversion. The Office of Tax and Revenue reviewed the information submitted at the first level and determined that an adjustment was warranted and reduced the subject units utilizing a discounting method for valuation of life estates. The units with said “life estates” are in equalization with each other. The RPTAC finds that the subject units are fairly assessed and supported by comparable properties within the subjects’ neighborhood when considering the adjustment for the life estate and therefore sustains the proposed assessment for the Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Trent Williams

  
Donald Isaac

**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 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: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2050

Property Address: 3901 Connecticut Avenue NW #409

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	106,910	Land	106,910
Building	249,460	Building	249,460
Total	\$ 356,370	Total	\$ 356,370

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner. The Petitioner’s argument is that the units in this appeal are rent controlled and the tenants who occupy these particular units have a “life estate” pursuant to the condominium conversion. The Office of Tax and Revenue reviewed the information submitted at the first level and determined that an adjustment was warranted and reduced the subject units utilizing a discounting method for valuation of life estates. The units with said “life estates” are in equalization with each other. The RPTAC finds that the subject units are fairly assessed and supported by comparable properties within the subjects’ neighborhood when considering the adjustment for the life estate and therefore sustains the proposed assessment for the Tax Year 2013.

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Date: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2054

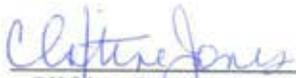
Property Address: 3901 Connecticut Avenue NW #500

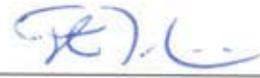
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	108,980	Land	108,980
Building	254,310	Building	254,310
Total	\$ 363,290	Total	\$ 363,290

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner. The Petitioner’s argument is that the units in this appeal are rent controlled and the tenants who occupy these particular units have a “life estate” pursuant to the condominium conversion. The Office of Tax and Revenue reviewed the information submitted at the first level and determined that an adjustment was warranted and reduced the subject units utilizing a discounting method for valuation of life estates. The units with said “life estates” are in equalization with each other. The RPTAC finds that the subject units are fairly assessed and supported by comparable properties within the subjects’ neighborhood when considering the adjustment for the life estate and therefore sustains the proposed assessment for the Tax Year 2013.

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Date: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2058

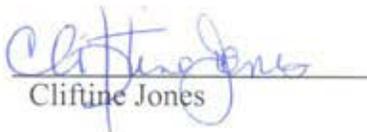
Property Address: 3901 Connecticut Avenue NW #504

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	122,860	Land	122,860
Building	286,700	Building	286,700
Total	\$ 409,560	Total	\$ 409,560

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner. The Petitioner's argument is that the units in this appeal are rent controlled and the tenants who occupy these particular units have a "life estate" pursuant to the condominium conversion. The Office of Tax and Revenue reviewed the information submitted at the first level and determined that an adjustment was warranted and reduced the subject units utilizing a discounting method for valuation of life estates. The units with said "life estates" are in equalization with each other. The RPTAC finds that the subject units are fairly assessed and supported by comparable properties within the subjects' neighborhood when considering the adjustment for the life estate and therefore sustains the proposed assessment for the Tax Year 2013.

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Date: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2056

Property Address: 3901 Connecticut Avenue NW #502

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	176,180	Land	176,180
Building	411,100	Building	411,100
Total	\$ 587,280	Total	\$ 587,280

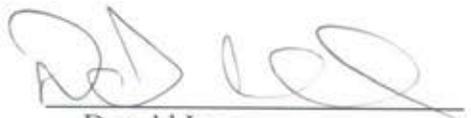
**Rationale:**

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Date: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2060

Property Address: 3901 Connecticut Avenue NW #506

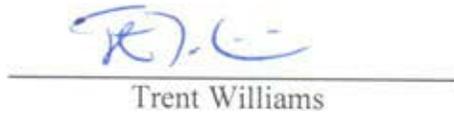
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	93,910	Land	93,910
Building	219,130	Building	219,130
Total	\$ 313,040	Total	\$ 313,040

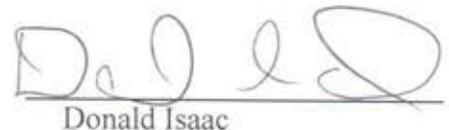
**Rationale:**

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Donald Isaac

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Date: November 13, 2012

**Legal Description of Property**

Square: 2234 Lot: 2063

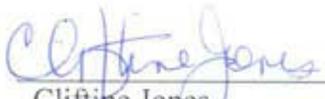
Property Address: 3901 Connecticut Avenue NW #509

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	111,010	Land	111,010
Building	259,020	Building	259,020
Total	\$ 370,030	Total	\$ 370,030

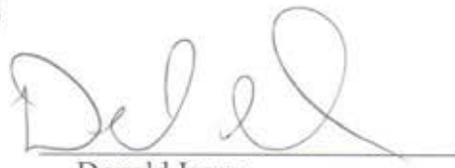
**Rationale:**

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Date: November 1, 2012

### Legal Description of Property

Square: 2905 Lot: 0808

Property Address: 3830 Georgia Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	480,000	Land	480,000
Building	2,700	Building	2,700
Total	\$ 482,700	Total	\$ 482,700

### Rationale:

The subject consists of two abutting lots (zoned C-3-A) totaling 65,169 Sq. ft. of land (51,969 sq. ft. + 13,200 sq. ft.). The larger lot is improved with an old Safeway grocery store (Built 1960) that contains 21,236 sq. ft. of gross building area. The smaller lot is improved with a parking lot. The property is located in Columbia Heights in an area that has experienced a significant amount of redevelopment including several large condominium apartment buildings and renovated retail stores. The property is also within a block of a subway station. The Petitioner's argument for a reduction in Tax Year 2013 proposed assessment was based on equalization and valuation. On the issue of equalization, the Petitioner did not provide any evidence or analysis to make the case that the subject property was out of equalization with other comparable and similarly-located properties.

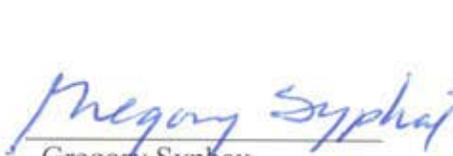
The Petitioner's argument of valuation is based on Income Capitalization Analysis where the property is valued based on its continued use as a working Safeway. The Assessor, after having met with legal and engineering representatives for Safeway, indicated that the site has been approved for redevelopment which will include a new 60,000 sq. ft. Safeway, underground parking, and 218 residential units on five levels above grade. The Assessor stated that the site should now be valued as a development site and not as a going concern as a Safeway. However, the Assessor analysis continues to value the property as a going concern for Tax Year 2013. The Assessor anticipates that the property will be valued as a development site in Tax Year 2014 which will dramatically increase the assessment.

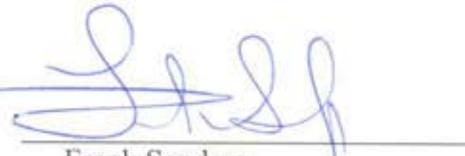
Square: 2905      Lot: 0808

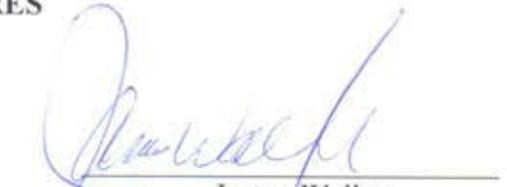
Property Address: 3830 Georgia Avenue NW

The Commission's review of the current evidence reveals that although gross sales at the store have dropped significantly, the assessment for the property has increase for \$3,765,500 to \$4,054,500. The assessment for the parking lot has also increase by only \$20.00 to \$482,700. Based on the fact that the property continues to be valued as a going concern with falling gross sales, the Commission has decided to reduce the assessment for lot 0809 to last year's assessment and sustain the assessment for lot 0808.

**COMMISSIONER SIGNATURES**

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

  
\_\_\_\_\_  
Frank Sanders

  
\_\_\_\_\_  
James Walker

**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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Date: November 1, 2012

**Legal Description of Property**

Square: 2905 Lot: 0809

Property Address: 3830 Georgia Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	3,040,190	Land	3,040,190
Building	1,014,310	Building	725,310
Total	\$ 4,054,500	Total	\$ 3,765,500

**Rationale:**

The subject consists of two abutting lots (zoned C-3-A) totaling 65,169 Sq. ft. of land (51,969 sq. ft. + 13,200 sq. ft.). The larger lot is improved with an old Safeway grocery store (Built 1960) that contains 21,236 sq. ft. of gross building area. The smaller lot is improved with a parking lot. The property is located in Columbia Heights in an area that has experienced a significant amount of redevelopment including several large condominium apartment buildings and renovated retail stores. The property is also within a block of a subway station. The Petitioner's argument for a reduction in Tax Year 2013 proposed assessment was based on equalization and valuation. On the issue of equalization, the Petitioner did not provide any evidence or analysis to make the case that the subject property was out of equalization with other comparable and similarly-located properties.

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Square: 2905      Lot: 0809

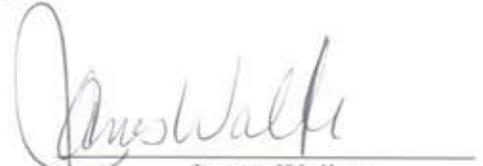
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**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**FURTHER APPEAL PROCEDURES**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0822

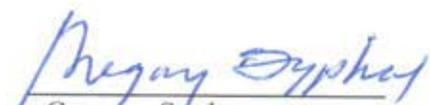
Property Address: 33 Place NE

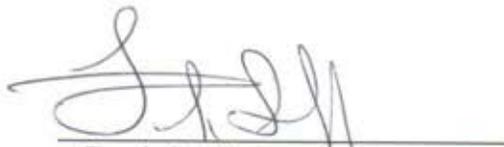
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	141,730	Land	141,730
Building	-0-	Building	-0-
Total	\$ 141,730	Total	\$ 141,730

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0823

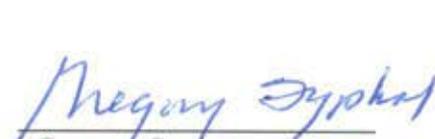
Property Address: 33 Place NE

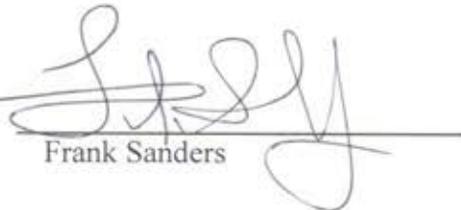
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	141,730	Land	141,730
Building	-0-	Building	-0-
Total	\$ 141,730	Total	\$ 141,730

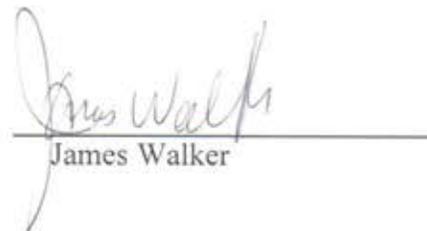
**Rationale:**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0866

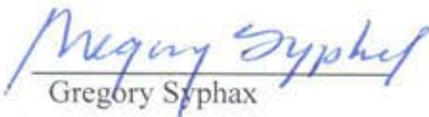
Property Address: 33 Place NE

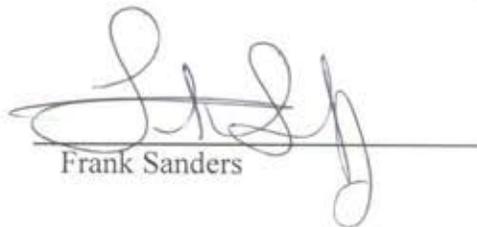
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

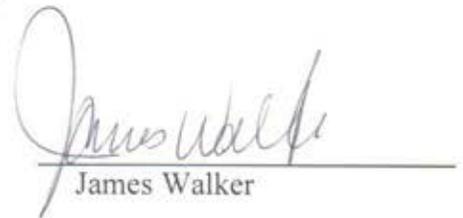
**Rationale:**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0867

Property Address: 33 Place NE

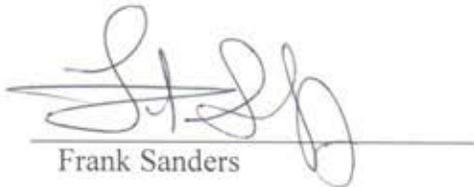
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

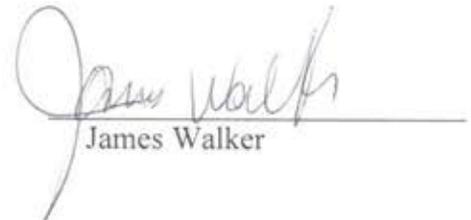
**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**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 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: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0868

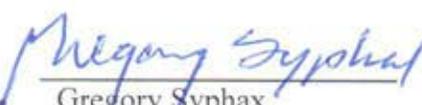
Property Address: 33 Place NE

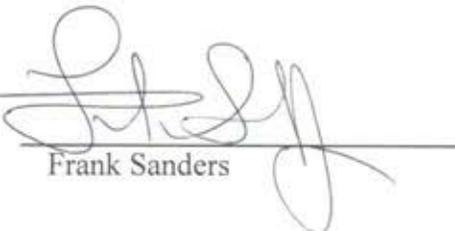
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

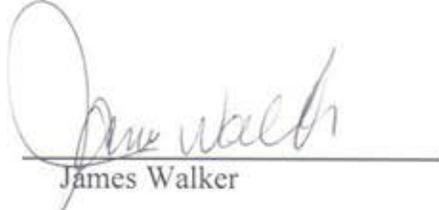
**Rationale:**

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**COMMISSIONER SIGNATURES**

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

  
\_\_\_\_\_  
Frank Sanders

  
\_\_\_\_\_  
James Walker

**FURTHER APPEAL PROCEDURES**

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**Real Property Tax Appeals Commission**

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Real Property Tax Appeals Commission for the property described. If YOU  
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION  
BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0869

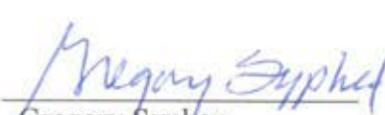
Property Address: 33 Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

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

  
\_\_\_\_\_  
Frank Sanders

  
\_\_\_\_\_  
James Walker

**FURTHER APPEAL PROCEDURES**

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**Real Property Tax Appeals Commission**

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0870

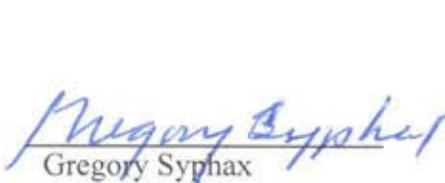
Property Address: 33 Place NE

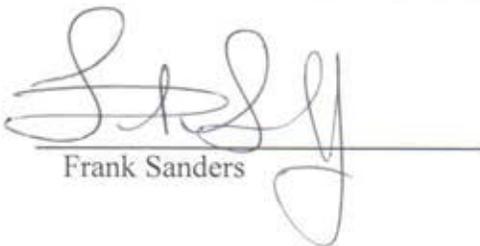
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

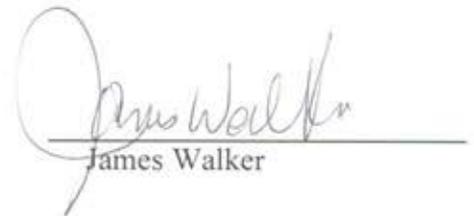
**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**FURTHER APPEAL PROCEDURES**

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**Real Property Tax Appeals Commission**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0871

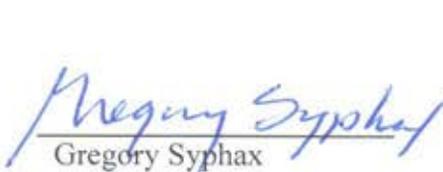
Property Address: 33 Place NE

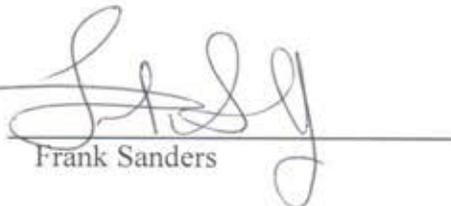
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

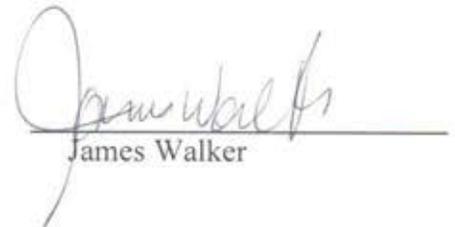
**Rationale:**

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**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**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 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**

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0874

Property Address: 33 Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

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

\_\_\_\_\_  
Frank Sanders

\_\_\_\_\_  
James Walker

**FURTHER APPEAL PROCEDURES**

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0875

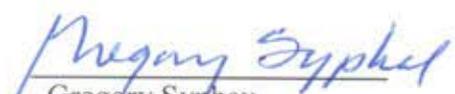
Property Address: 33 Place NE

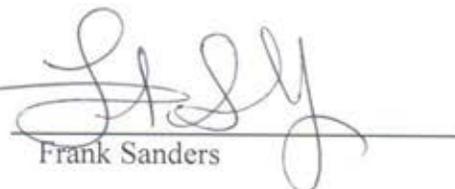
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

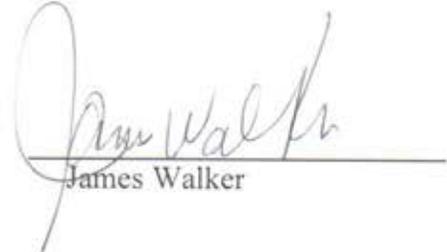
**Rationale:**

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**COMMISSIONER SIGNATURES**

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

  
\_\_\_\_\_  
Frank Sanders

  
\_\_\_\_\_  
James Walker

**FURTHER APPEAL PROCEDURES**

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**Real Property Tax Appeals Commission**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0876

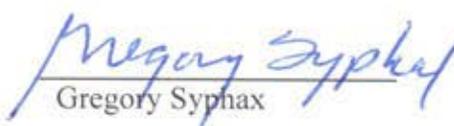
Property Address: 33 Place NE

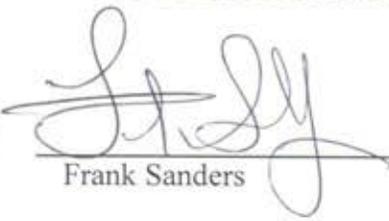
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

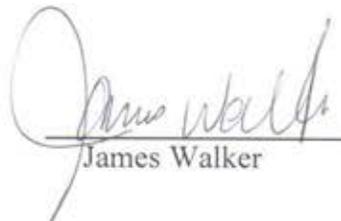
**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
 Gregory Syphax

  
 Frank Sanders

  
 James Walker

**FURTHER APPEAL PROCEDURES**

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0877

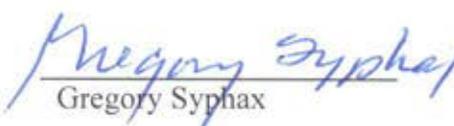
Property Address: 33 Place NE

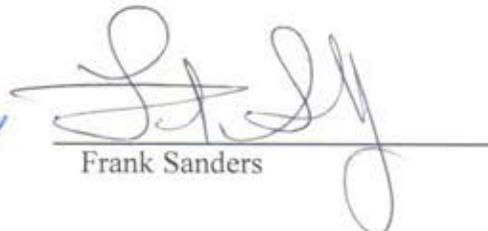
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

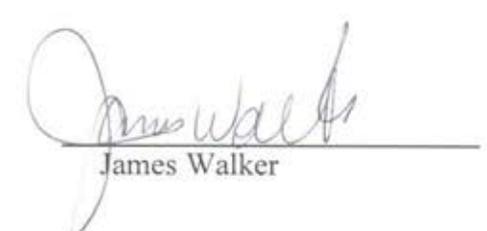
**Rationale:**

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**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**FURTHER APPEAL PROCEDURES**

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0878

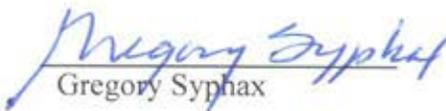
Property Address: 33 Place NE

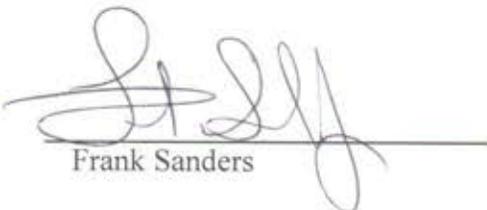
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

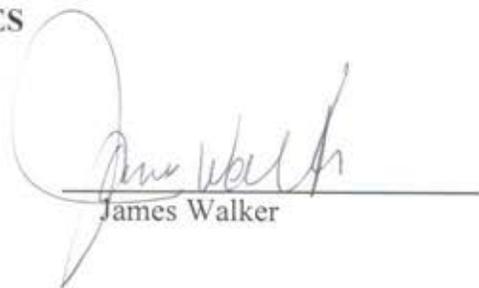
**Rationale:**

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**COMMISSIONER SIGNATURES**

  
Gregory Sypnax

  
Frank Sanders

  
James Walker

**FURTHER APPEAL PROCEDURES**

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0879

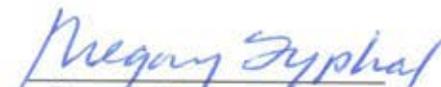
Property Address: 33 Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	136,400	Land	136,400
Building	-0-	Building	-0-
Total	\$ 136,400	Total	\$ 136,400

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

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Frank Sanders

  
James Walker

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0882

Property Address: 33 Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	153,310	Land	153,310
Building	-0-	Building	-0-
Total	\$ 153,310	Total	\$ 153,310

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

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

\_\_\_\_\_  
Frank Sanders

\_\_\_\_\_  
James Walker

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0883

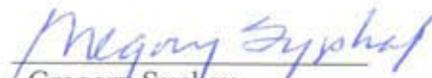
Property Address: 33 Place NE

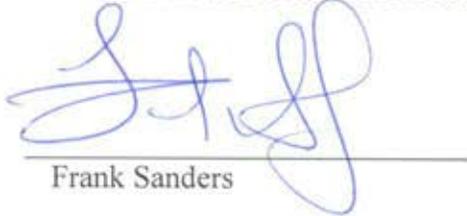
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	142,730	Land	142,730
Building	-0-	Building	-0-
Total	\$ 142,730	Total	\$ 142,730

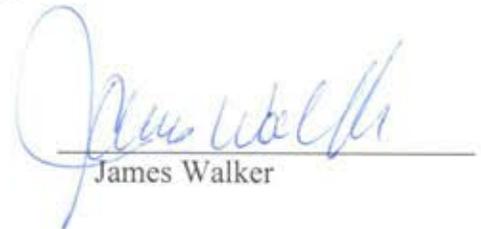
**Rationale:**

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**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**FURTHER APPEAL PROCEDURES**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0884

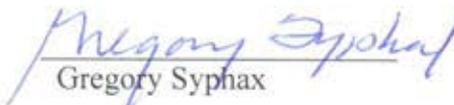
Property Address: 33 Place NE

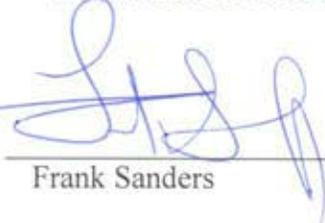
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	142,550	Land	142,550
Building	-0-	Building	-0-
Total	\$ 142,550	Total	\$ 142,550

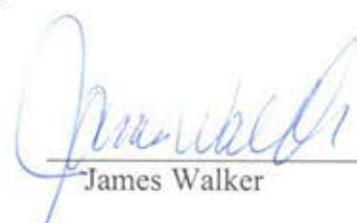
**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
 Gregory Syphax

  
 Frank Sanders

  
 James Walker

**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 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: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0885

Property Address: 33 Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	151,540	Land	151,540
Building	-0-	Building	-0-
Total	\$ 151,540	Total	\$ 151,540

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

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

\_\_\_\_\_  
Frank Sanders

\_\_\_\_\_  
James Walker

**FURTHER APPEAL PROCEDURES**

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0899

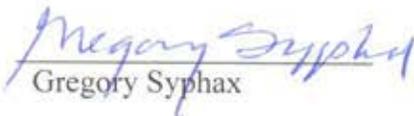
Property Address: 33 Place NE

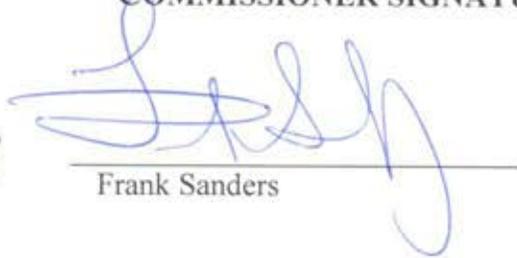
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	141,780	Land	141,780
Building	-0-	Building	-0-
Total	\$ 141,780	Total	\$ 141,780

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
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**FURTHER APPEAL PROCEDURES**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0902

Property Address: 33 Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	149,260	Land	149,260
Building	-0-	Building	-0-
Total	\$ 149,260	Total	\$ 149,260

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

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Gregory Syphax

\_\_\_\_\_  
Frank Sanders

\_\_\_\_\_  
James Walker

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0903

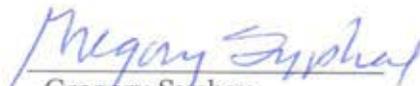
Property Address: 33 Place NE

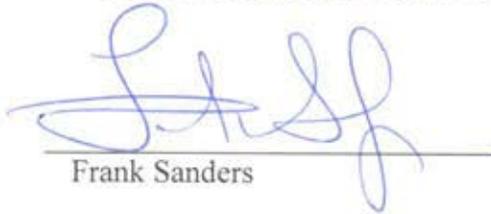
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	140,290	Land	140,290
Building	-0-	Building	-0-
Total	\$ 140,290	Total	\$ 140,290

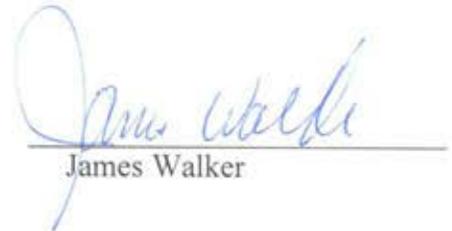
**Rationale:**

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**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**FURTHER APPEAL PROCEDURES**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0904

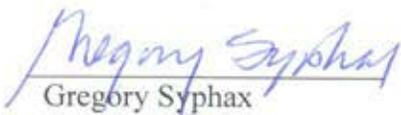
Property Address: 33 Place NE

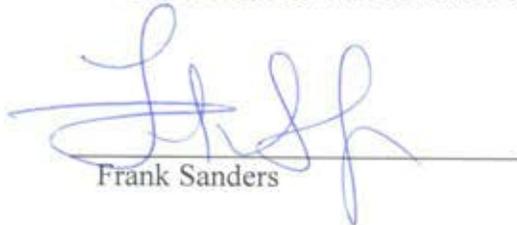
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	141,130	Land	141,130
Building	-0-	Building	-0-
Total	\$ 141,130	Total	\$ 141,130

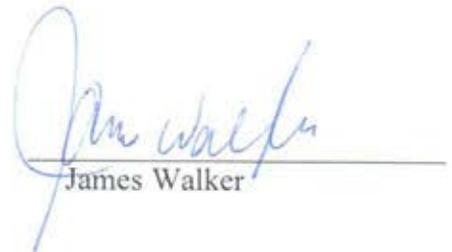
**Rationale:**

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**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
James Walker

**FURTHER APPEAL PROCEDURES**

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0905

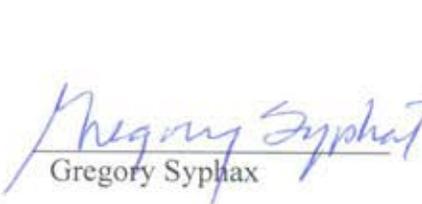
Property Address: 33 Place NE

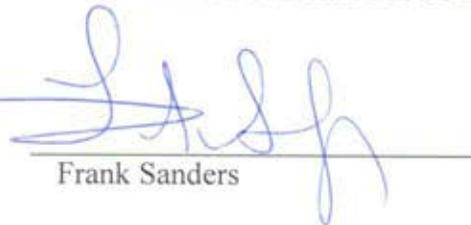
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	141,130	Land	141,130
Building	-0-	Building	-0-
Total	\$ 141,130	Total	\$ 141,130

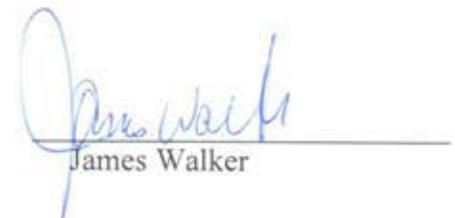
**Rationale:**

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**COMMISSIONER SIGNATURES**

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

  
\_\_\_\_\_  
Frank Sanders

  
\_\_\_\_\_  
James Walker

**FURTHER APPEAL PROCEDURES**

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BELOW

Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0906

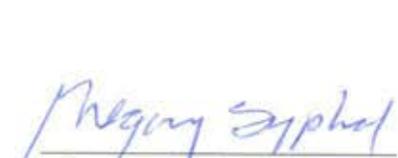
Property Address: 33 Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	148,010	Land	148,010
Building	-0-	Building	-0-
Total	\$ 148,010	Total	\$ 148,010

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

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

  
\_\_\_\_\_  
Frank Sanders

  
\_\_\_\_\_  
James Walker

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0910

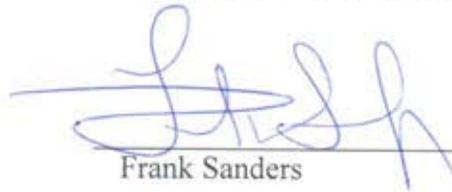
Property Address: 33 Place NE

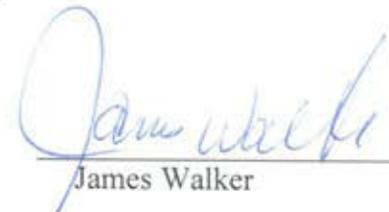
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	141,450	Land	141,450
Building	-0-	Building	-0-
Total	\$ 141,450	Total	\$ 141,450

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The Commission has reviewed the Petitioner's analysis and market sales within the project. The Commission utilized a residual land value analysis based upon construction cost estimates and sales prices. The Commission agrees with the Office of Tax and Revenue (OTR) and sustains the proposed Tax Year 2013 assessment.

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0912

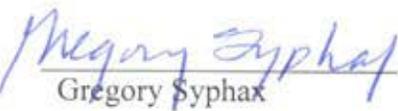
Property Address: 33 Place NE

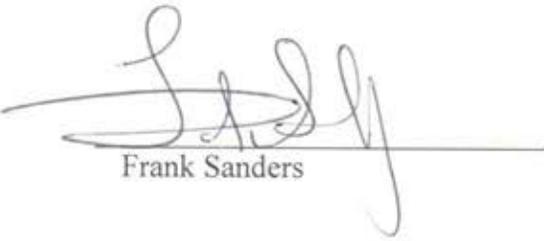
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	145,400	Land	145,400
Building	-0-	Building	-0-
Total	\$ 145,400	Total	\$ 145,400

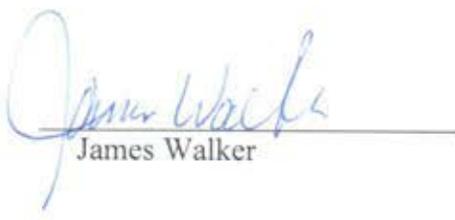
**Rationale:**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0913

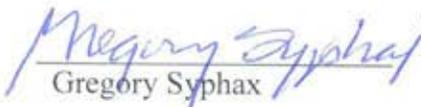
Property Address: 33 Place NE

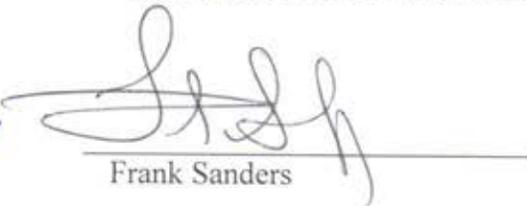
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	145,400	Land	145,400
Building	-0-	Building	-0-
Total	\$ 145,400	Total	\$ 145,400

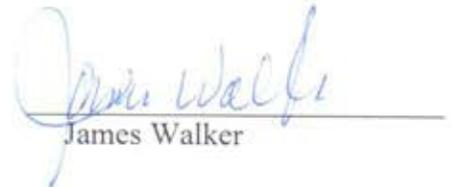
**Rationale:**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0914

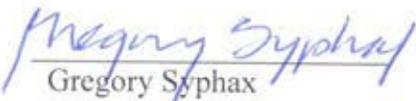
Property Address: 33 Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	145,400	Land	145,400
Building	-0-	Building	-0-
Total	\$ 145,400	Total	\$ 145,400

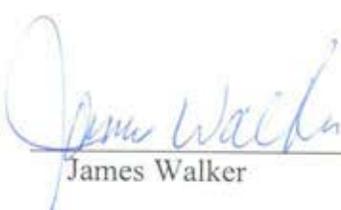
**Rationale:**

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Date: November 13, 2012

**Legal Description of Property**

Square: 4327 Lot: 0915

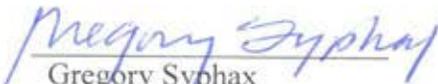
Property Address: 33 Place NE

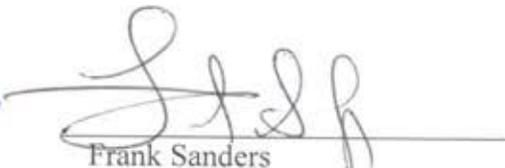
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	144,780	Land	144,780
Building	-0-	Building	-0-
Total	\$ 144,780	Total	\$ 144,780

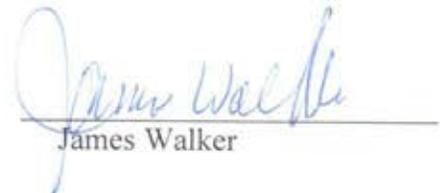
**Rationale:**

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James Walker

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**Real Property Tax Appeals Commission**

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Date: November 5, 2012

**Legal Description of Property**

Square: 5821 Lot: 0063

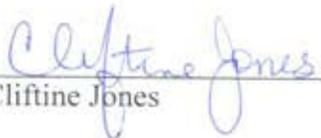
Property Address: 1808 Morris Road SE

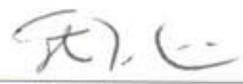
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	112,830	Land	112,830
Building	61,490	Building	42,170
Total	\$ 174,320	Total	\$ 155,000

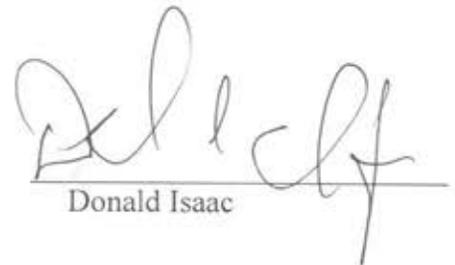
**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner. The RPTAC finds that the comparables offered as evidence by the Petitioner appear to be comparable to the subject. The RPTAC also considered the testimony by the Petitioner that the subject property has not been renovated and is in need of some repair in its present condition. RPTAC therefore reduces the proposed assessment for Tax Year 2013 based on the subject's condition and market sales.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Trent Williams

  
Donald Isaac

**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 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.