



**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: October 9, 2012

**Legal Description of Property**

Square: 0038 Lot: 0833

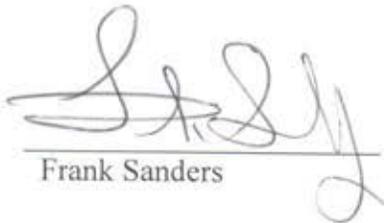
Property Address: 2308 L Street NW

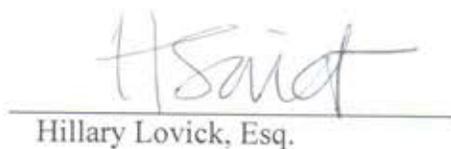
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	354,440	Land	354,440
Building	568,160	Building	568,160
Total	\$ 922,600	Total	\$ 922,600

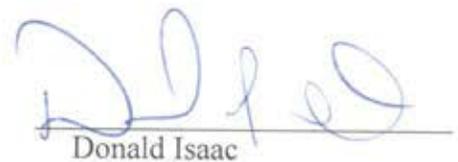
**Rationale**

The basis of the appeal by the Petitioner is equalization. The Petitioner presented one property at 2312 L Street NW to support the equalization argument. The Commission finds that the Petitioner failed to submit sufficient evidence to demonstrate by a preponderance of the evidence that the proposed assessment was erroneous. The proposed Tax Year 2013 assessment is sustained.

COMMISSIONER SIGNATURES

  
Frank Sanders

  
Hillary Lovick, Esq.

  
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: October 9, 2012

### Legal Description of Property

Square: 0765 Lot: 0053

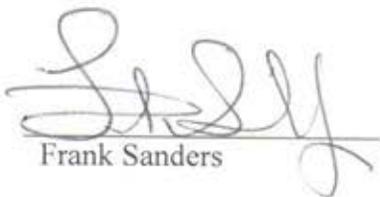
Property Address: 518 2<sup>nd</sup> Street SE

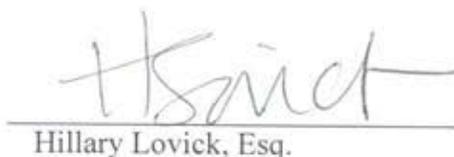
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	379,540	Land	379,540
Building	518,700	Building	518,700
Total	\$ 898,240	Total	\$ 898,240

### Rationale

The Petitioner wants to use the income approach to value for the 3 unit building however, the Office of Tax and Revenue uses the market value approach for properties under 5 units. The Commission finds that the Petitioner failed to submit sufficient evidence to demonstrate by a preponderance of the evidence that the proposed assessment was erroneous. The suggestion of the alternate approach to value is not sufficient to prove error in the assessment. The proposed 2013 Tax Year assessment is sustained.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Hillary Lovick, Esq.

  
Donald Isaac

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Date: October 9, 2012

**Legal Description of Property**

Square: 0787 Lot: 0029

Property Address: 12 3<sup>rd</sup> Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	423,400	Land	423,400
Building	859,680	Building	859,680
Total	\$ 1,283,080	Total	\$ 1,283,080

**Rationale**

The bases of the Petitioner’s appeal are property damage or condition, equalization, and valuation. The Petitioner provided no evidence to support his claim regarding property damage or condition. The properties used by the Petitioner to support his equalization claim were not comparable to the subject property in square footage and use code. The Office of Tax and Revenue’s proposed assessment is supported by market data. A reduction in value was made at the First Level Appeal due to corrections on the property record card regarding square footage and no recent updates to the property. The Petitioner failed to establish by a preponderance of the evidence that OTR’s proposed assessment was erroneous. Therefore, the Commission sustains OTR’s proposed Tax Year 2013 assessment.

COMMISSIONER SIGNATURES

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Hillary Lovick, Esq.

Donald Isaac

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Date: October 9, 2012

**Legal Description of Property**

Square: 1076 Lot: 0042

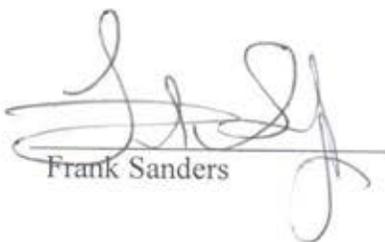
Property Address: 1508 Potomac Avenue SE

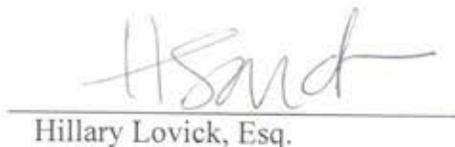
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	284,230	Land	284,230
Building	465,000	Building	465,000
Total	\$ 749,230	Total	\$ 749,230

**Rationale**

The basis of the appeal is valuation. The Petitioner failed to appear for the hearing schedule October 3, 2012 at 1:30pm. The proposed Tax Year 2013 assessment is \$749,230. Per the Metropolitan Regional Information System (MRIS) the subject property sold August 30, 2012 for a sale price of \$875,000. The Commission finds that the sales information submitted by the Office of Tax and Revenue supports the proposed 2013 assessment. The 2013 proposed assessment is sustained.

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Donald Isaac

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Date: October 9, 2012

**Legal Description of Property**

Square: 1284 Lot: 0008

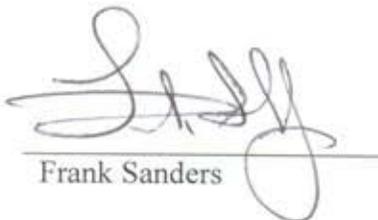
Property Address: 2821 Q Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	483,440	Land	483,440
Building	1,354,170	Building	1,354,170
Total	\$ 1,837,610	Total	\$ 1,837,610

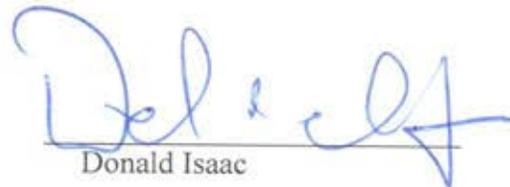
**Rationale**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The definition of a "market sale" is when a property appears to have sold at its most probable price, is exposed to the market for a reasonable time, is transferred under prevailing conditions, both parties are fully knowledgeable of the property and its uses, and both parties appear to mutually benefit and neither at the loss of the other. Based upon the Petitioner's hearing testimony, the subject sale appears to have been a "market sale" which occurred in July 2011 at a purchase price of \$1,950,000. Therefore, the Commission sustains the Office of Tax and Revenue's proposed Tax Year 2013 assessment.

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Date: October 9, 2012

**Legal Description of Property**

Square: 1497 Lot: 0824

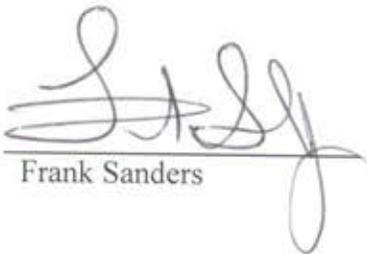
Property Address: 4521 49<sup>th</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	364,420	Land	364,420
Building	620,560	Building	571,310
Total	\$ 984,980	Total	\$ 935,730

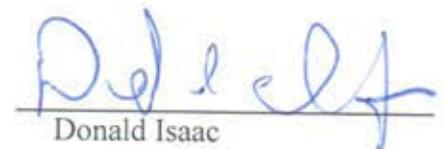
**Rationale**

The basis for the appeal is property damage or condition and valuation. The Commission has reviewed the information submitted by the Petitioner and analyzed sales data from the market and finds that a reduction in the Tax Year 2013 proposed assessment is warranted.

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Date: October 9, 2012

**Legal Description of Property**

Square: 1888 Lot: 0065

Property Address: 3718 Appleton Street NW

**ORIGINAL ASSESSMENT**

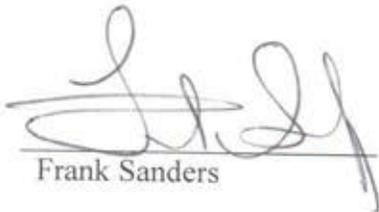
**FINAL ASSESSMENT**

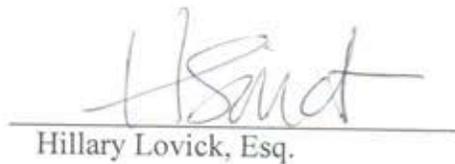
Land	383,250	Land	364,850
Building	499,570	Building	405,150
Total	\$ 882,820	Total	\$ 770,000

**Rationale**

The Commission finds that the property was purchased and recorded November 25, 2011 for a price of \$760,000. The Petitioner submitted an appraisal dated October 19, 2011 for a value of \$770,000. The Commission finds that the comparables used by the office of Tax and Revenue and the Petitioner support a reduction in value.

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Date: October 11, 2012

**Legal Description of Property**

Square: 2079 Lot: 0807

Property Address: 651 A Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	765,640	Land	765,640
Building	1,071,660	Building	924,676
Total	\$ 1,837,300	Total	\$ 1,690,316

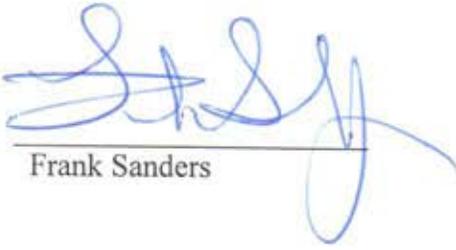
**Rationale**

The Commission has reviewed the documentation submitted by the Petitioner and the Office of Tax and Revenue (OTR). The Commission is charged with determining an estimated market value for the subject property as of the Tax Year 2013 valuation date, January 1, 2012. The appraisal submitted by the Petitioner is dated November 12, 2008, years prior to the relevant valuation date; the appraisal states that the conservation easement encumbering the subject property represents an 8% diminution against the property's market value. In making this decision, the Commission has considered the decision in a recent U.S. Tax Court case *Foster v. C.I.R.*, T.C. Summ.Op. 2012-90, involving valuation of a façade easement. The court reasoned that a diminution in market value claim based on a façade easement encumbrance must be substantiated through the use of a recognized method of valuation and evidence to support the value determined. The appraisal and the supporting documentation submitted by the Petitioner in this proceeding indicated recognized methods of valuation and provide detailed analysis as to the specific limitations the conservation easement places on the subject property based on the property's particular interior and exterior layout. The Commission agrees that the conservation easement encumbrance results in a diminution in the market value of the subject property. Despite the 2008 appraisal date, the Commission finds that the analysis contained in the appraisal remains relevant for purposes of determining a diminution in value percentage of the subject property. Further, the Commission acknowledges the potentially negative effects the easement may pose in marketing the subject property for sale to prospective buyers and the increased financial and oversight burden the easement presents to the subject property's owner, indefinitely. Therefore, the Commission finds an 8% diminution in value to be reasonable in the circumstances and a reduction of the proposed Tax Year 2013 assessment to be warranted.

Square: 2079      Lot: 0807

Property Address: 651 A Street NE

COMMISSIONER SIGNATURES



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Hillary Lovick, Esq.



Donald Isaac

FURTHER APPEAL PROCEDURES

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Date: October 9, 2012

### Legal Description of Property

Square: 3931 Lot: 0017

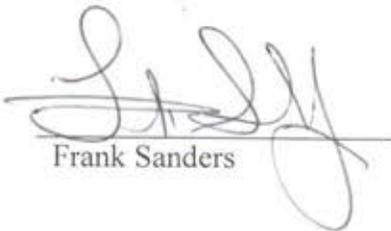
Property Address: 1219 Kearney Street NE

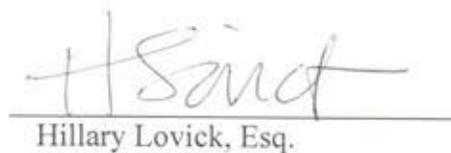
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	201,980	Land	201,980
Building	86,940	Building	58,220
Total	\$ 288,920	Total	\$ 260,200

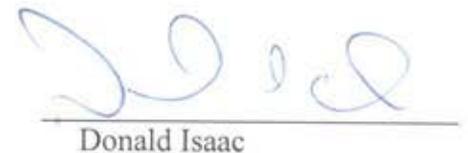
### Rationale

The basis of the Petitioner's appeal is property damage or condition, disputed property record, equalization and valuation. The Petitioner presented photos and market data to show that the condition of his property is in need of repair. The sales used by the Office of Tax and Revenue (OTR) were renovated properties which are superior to the subject. Based upon information provided, the Commission finds that a reduction in the proposed 2013 assessment is warranted.

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