



**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 5, 2012

**Legal Description of Property**

Square: 0051 Lot: 2373

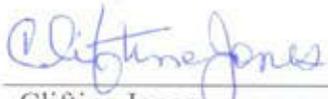
Property Address: 1111 23<sup>rd</sup> Street NW #4-G

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	240,870	Land	240,870
Building	562,030	Building	562,030
Total	\$ 802,900	Total	\$ 802,900

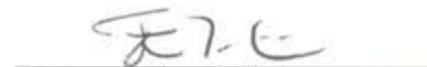
**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 4, 2012. The Petitioner made an argument and submitted statistical evidence to support his argument that the subject property and other G-tier units in the building are assessed higher than other units in the building. However, the statistical evidence that the Petitioner provides is based on the price per square foot and does not take into account other variables that may also drive market value. From the information that is presented, it is not possible for the RPTAC to determine if the G-tier units are over-assessed or simply more valuable. The Petitioner did not meet his burden to prove that OTR is over-assessing the subject. Additionally, based on the Regime Report that OTR provided, in addition to OTR's overall analysis in support of the assessment, the RPTAC sustains the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Andrew Dorchester

  
Trent Williams

**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: 1517 Lot: 0051

Property Address: 4846 Glenbrook Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,096,620	Land	1,096,620
Building	2,446,620	Building	2,269,380
Total	\$ 3,543,240	Total	\$ 3,366,000

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 4, 2012. The Petitioner argues the subject's value is diminished by the munitions situation that is proximate to the subject. OTR's argues that it did not take the munitions situation into account, because it is a curable issue. The appraisal the Petitioner provides, the Petitioner's analysis, in addition to extensive press coverage of the munitions situation all demonstrate that the subject's value is likely impaired as a result of this situation. The curability of the situation does not affect the fact that the subject would, based on evidence presented, likely sell for less than the assessment as of the date of finality. The RPTAC finds that a reduction is warranted for the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

Cliftine Jones

Andrew Dorchester

Trent Williams

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Date: November 5, 2012

**Legal Description of Property**

Square: 1923 Lot: 2063

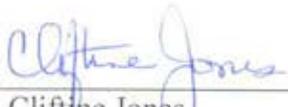
Property Address: 3010 Wisconsin Avenue NW

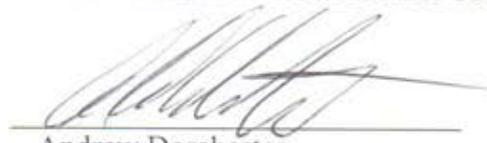
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	84,460	Land	84,460
Building	197,060	Building	197,060
Total	\$ 281,520	Total	\$ 281,520

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 4, 2012. The Petitioner made an argument that because the subject has been rented for the past five years it is in inferior condition than what OTR's records report, but the Petitioner provided no evidence to support the claim. The Office of Tax and Revenue offered to make an interior inspection that will be used as for its analysis in Tax Year 2014 and the Petitioner tentatively accepted the offer. The Petitioner also makes a claim that the view from the subject is inferior, as it looks out on the building's trash collection area, and that OTR does not properly take this into account in its analysis. However, no evidence regarding the inferiority of the view or market information showing the resulting market effect was provided by the Petitioner. The Petitioner's claim that the local market is in decline appears to have already been taken into account, as assessments for the property have gradually fallen since tax year 2008's assessment of \$300,920. The RPTAC sustains the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones  
Dissent – See Attached

  
Andrew Dorchester

  
Trent Williams

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Dissenting Opinion of Commissioner Cliftine Jones

Square: 1923 Lot: 2063

3010 Wisconsin Avenue N.W. Unit 109

The Petitioner presented a compelling case that the value of the subject unit is reduced by its location on the first floor with views of a brick wall and its proximity to the trash collection area. While the Petitioner is not able to quantify the value for said fewer amenities as is the burden to do so, the Commissioners were willing to accept a reduced value if empirical evidence were presented. The sale transactions that have occurred in the calendar year 2012 appear to support a reduction in the subject's assessed value; however, these sales occurred after the date of finality of January 1, 2012 and should be considered in the assessment process for tax year 2014.

Respectfully,



Cliftine Jones



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Date: October 24, 2012

**Legal Description of Property**

Square: 2622 Lot: 2080

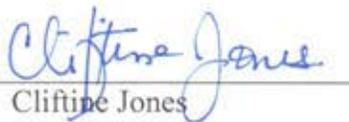
Property Address: 3426 16<sup>th</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	133,130	Land	133,130
Building	310,630	Building	310,630
Total	\$ 443,760	Total	\$ 443,760

**Rationale:**

The Petitioner requested a hearing on this matter. The original hearing date was scheduled for September 8, 2012, at 10:30 am, but the Petitioner failed to appear at the hearing. A second hearing was scheduled for October 4, 2012, at 1:30 pm, at which the Petitioner also did not appear. Nevertheless, the Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner. The Petitioner makes an equalization claim in this matter and shows evidence that a unit identical to the subject, unit 405, sold in December 2011, for \$399,990. OTR claims that this sale was not an arms-length transaction, i.e. it is not evidence of what the property would have sold for if it were put on the open market. The proposed assessment for unit 405 for Tax Year 2013 is the same as the subject's \$443,760. Based on the records it appears that OTR's assertion regarding the sale of unit 405 is correct. Other evidence submitted shows the subject to be in equalization. The RPTAC therefore sustains the 1<sup>st</sup> level appeal decision for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftone Jones

  
Andrew Dorchester

  
Trent Williams

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Date: October 9, 2012

**Legal Description of Property**

Square: 3322 Lot: 0031

Property Address: 119 Rock Creek Church Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	184,360	Land	184,360
Building	82,710	Building	40,640
Total	\$ 267,070	Total	\$ 225,000

**Rationale**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 4, 2012. OTR performed an interior inspection of the subject after arriving at its value estimate and agreed at the hearing that based on the inspection and confirmation of its condition, the subject would likely be entitled to a further reduction for Tax Year 2014. Based on photographic evidence and testimony from both the Petitioner and OTR, it is the RPTAC's conclusion that the assessment does not fully take into account the condition and that a further reduction in the assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

Cliftine Jones

Trent Williams

Andrew Dorchester

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