



**GOVERNMENT OF THE DISTRICT OF COLUMBIA**

**THE REAL PROPERTY TAX**

**APPEALS COMMISSION**

**TAX YEAR 2012  
ANNUAL REPORT**



**GREGORY SYPHAX  
CHAIRPERSON**

**RICHARD AMATO ESQ.  
VICE CHAIRPERSON**

**ANNUAL REPORT  
OF  
THE REAL PROPERTY TAX APPEALS COMMISSION**

**TAX YEAR 2012**

**GREGORY SYPHAX  
CHAIRPERSON**

**RICHARD AMATO, ESQ.  
VICE CHAIRPERSON**

**FULL-TIME COMMISSIONERS**

**MAY CHAN  
CLIFTINE JONES  
HILLARY LOVICK  
FRANK SANDERS**

**PART-TIME COMMISSIONERS**

**KARLA CHRISTENSON  
ANDREW DORCHESTER  
DONALD ISAAC  
SKIP WALKER  
TRENT T. WILLIAMS**

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**BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS MEMBERSHIP  
FOR TAX YEAR 2011**

<b>MEMBERS</b>	<b>ROLE</b>	<b>CONFIRMATION DATE</b>	<b>TERM ENDING<sup>1</sup></b>
Towanda Paul-Bryant	Chairperson	June 20, 2009	July 31, 2011
Robert Cooper	Vice Chairperson	June 20, 2009	July 31, 2011
Patrick Blake	Member		
May S. Chan	Member	July 10, 2007	April 30, 2011
Patrick Chauvin	Member	July 18, 2009	April 30, 2012
Cliftine Jones	Member	February 23, 2008	April 30, 2011
Charles Mayo	Member	March 12, 2010	April 30, 2012
Frank Sanders	Member	July 18, 2009	April 30, 2011
Trent Williams	Member	June 20, 2009	April 30, 2013

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<sup>1</sup> A member can serve up to 180 days after the expiration of his/her term has expired or until the Mayor appoints a new member or the current member is reappointed, whichever comes first.

**BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS MEMBERSHIP**  
**As of July 13, 2012**

**ROBERT COOPER, ESQ.**  
**ACTING CHAIRPERSON**

**PATRICK BLAKE, ESQ.**  
**MAY CHAN**  
**CLIFTINE JONES**  
**CHARLES MAYO, ESQ.**  
**FRANK SANDERS**  
**TRENT T. WILLIAMS**

**BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS**

**STAFF**

Carlynn Fuller Jenkins	Administrative Officer	<a href="mailto:Carlynn.fuller@dc.gov">Carlynn.fuller@dc.gov</a>
Debra Spencer	Staff Assistant	<a href="mailto:Debra.spencer@dc.gov">Debra.spencer@dc.gov</a>
Sophia Murray	Clerical Assistant	<a href="mailto:Sophia.murray@dc.gov">Sophia.murray@dc.gov</a>
Judith Brightwell	Program Assistant	<a href="mailto:Judith.brightwell@dc.gov">Judith.brightwell@dc.gov</a>

**REAL PROPERTY TAX APPEALS COMMISSION MEMBERSHIP**

<b>MEMBERS</b>	<b>ROLE</b>	<b>CONFIRMATION DATE</b>	<b>TERM ENDING</b>
Gregory Syphax	Chairperson	July 13, 2012	April 30, 2018
Richard Amato, Esq.	Vice Chairperson	July 13, 2012	April 30, 2015
May S. Chan	Commissioner	July 13, 2012	April 30, 2014
Cliftine Jones	Commissioner	July 13, 2012	April 30, 2018
Hillary R. Lovick, Esq.	Commissioner	July 13, 2012	April 30, 2015
Frank Sanders	Commissioner	July 13, 2012	April 30, 2013
Karla Christensen	Part-Time Commissioner	July 13, 2012	April 30, 2013
Andrew Dorchester	Part-Time Commissioner	July 13, 2012	April 30, 2014
Donald Isaac, Jr.	Part-Time Commissioner	July 13, 2012	April 30, 2014
James "Skip" Walker, Jr.	Part-Time Commissioner	July 13, 2012	April 30, 2018
Trent Williams	Part-Time Commissioner	July 13, 2012	April 30, 2015

**REAL PROPERTY TAX APPEALS COMMISSION STAFF**

Carlynn Fuller Jenkins	Executive Director	<a href="mailto:Carlynn.fuller@dc.gov">Carlynn.fuller@dc.gov</a>
Debra Spencer	Staff Assistant	<a href="mailto:Debra.spencer@dc.gov">Debra.spencer@dc.gov</a>
Sophia Murray	Clerical Assistant	<a href="mailto:Sophia.murray@dc.gov">Sophia.murray@dc.gov</a>
Judith Brightwell	Program Assistant	<a href="mailto:Judith.brightwell@dc.gov">Judith.brightwell@dc.gov</a>

## **Executive Summary**

This report is a close-out report for the Board of Real Property Assessments and Appeals (BRPAA) and an initial report for the Real Property Tax Appeals Commission (RPAC). The mission of the Board of Real Property Assessments and Appeals (“Board”) was “to conduct fair and impartial real property assessment appeal hearings and to ensure that appellants’ real properties are assessed at 100 percent of market value.”

The Board was the second level of a three-level appeals process, and its statutory authority was derived from D.C. Official Code 47-825.01. The Board was allowed to operate with of up to 18 members. However, during the 2012 tax year, there were only six active members of the Board functioning primarily in two or three member panels. These members reviewed and decided individual appeals by taxpayers – residential or commercial property owners – who had exhausted their first level appeal with the Office of Tax and Revenue (OTR).

The Board consisted of real estate brokers, agents, general appraisers, residential appraisers, and attorneys that were familiar with every aspect of the unique real estate market in the District. Board members, who were appointed by the Mayor and confirmed by the Council, served on an as-needed basis. Pursuant to District law, members could not be officers of the District government<sup>2</sup>. Accordingly, all members remained independent, impartial and objective, in discharging their official duties.

The Real Property Tax Appeals Commission for the District of Columbia (“Commission”) was created by statute effective April 8, 2011, and was scheduled to begin operation on October 1, 2011; however, due to a series of unforeseen

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<sup>2</sup> For purposes of Section 47-825.01, officers of the District government means the Mayor and the members of the Council.

circumstances, the Commission did not begin to operate until July 13, 2012. The Commission was created to replace the Board of Real Property Assessments and Appeals. The Commission has been created to review real property assessment, classification and other appeals.

The mission of the Real Property Tax Appeals Commission (RPTAC) is to conduct fair and impartial hearings to review disputed real property tax assessments (to ensure that properties are assessed at 100% of market value), to resolve claims of improper real property classifications, and homestead (domicile) and senior eligibility issues.

Currently, the District of Columbia law provides real property owners with a three-level appeals process as it relates to real property taxation assessments. The first level appeal occurs with the Office of Tax and Revenue (“OTR”) where the petitioner can appeal the assessment with the assessor of record. At this appeal level, the assessor can sustain, reduce or in some cases, increase the proposed assessed value of the property.

Once a petitioner has received his or her Notice of 1<sup>st</sup> Level Decision and is aggrieved by the decision, the petition has 45 days from the date of the notice to appeal to the 2<sup>nd</sup> level – The Real Property Tax Appeals Commission. Petitioners can represent themselves or be represented by counsel which could be an attorney or non-attorney “tax consultant.” Finally, after the taxpayer has exhausted all avenues with the Commission, which includes requesting a rehearing, then the Petitioner can appeal to the third-level of appeal – the Tax Division of the Superior Court of the District of Columbia.

The new commission is comprised of a full-time chair and vice chair, four full-time commissioners and currently five part-time commissioners, with statutory authority

to have up to eight part-time Commissioners. The full-time Commissioners are District of Columbia Government employees and focus primarily on commercial property appeals while the part-time Commissioners will be paid on an hourly stipend basis and will focus on residential and other real property valued at \$3 million or less.

This Annual Report covers the activities for Tax Years 2011 and 2012; appeals that were handled by the Board, and activities of the new Commission since the transition.

## **Tax Year 2011 and 2012 Appeal Seasons Overview**

The Board received 4,838 appeals for Tax Year 2011. This is a decrease of 1,340 appeals – a 21.6898% decrease from Tax Year 2010 which was 6,178 appeals. Of the appeals, 4,772 were “standard assessment appeals” which are valuation and classification appeals that are automatically placed in OTR’s tracking system. In addition to the standard assessment appeals, the Board rendered decisions on appeals for Possessory Interest; Classification Appeals that are not in the current tax year; Homestead Exemption; and New Property Owner Appeals<sup>3</sup>. Because these appeals are not “standard assessment appeals” and can not be automatically placed into OTR’s tracking system, the Board must notify OTR who will manually places the decision into the tracking system<sup>4</sup>.

The Board was able to complete 4,774 or 98% of the Tax Year 2011 assessment appeals by the February 1<sup>st</sup> statutory deadline<sup>5</sup>. The remaining cases were cases with stipulations that were entered into between the Office of Tax and Revenue and the petitioners that had to be returned to the Office of Tax and Revenue for the appropriate supervisory approvals.

For Tax Year 2012, the Board received 4,277 appeals<sup>6</sup>. This is a decrease of 561 appeals from Tax Year 2011. Of the appeals, 4,205 were “standard assessment appeals” which are valuation and classification appeals that are automatically placed in OTR’s tracking system. Of these cases, the Board sustained 2,504 (63%) of OTR’s 1<sup>st</sup> level assessed values; reduced 575 (15%) of OTR’s 1<sup>st</sup> level assessed values; increased 26

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<sup>3</sup> For Tax Year 2011, the Board received no Water and Sewer Special Assessments appeals.

<sup>4</sup> For 4,838 appeals for Tax Year 2011, the Board recommended a proposed assessed value of the property and prepared a written statement of the basis for the recommendation that was signed by each member who participated in the hearing and the written decisions are transmitted to OTR and the petitioners.

<sup>5</sup> There is no statutory deadline to complete Possessory Interest; Water and Sewer Special Assessments; Homestead Exemption; and Classification appeals.

<sup>6</sup> Included in this number are 262 appeals that pertained to TY 2011 but were filed and decided in the TY 2012 season.

(1%) of OTR's assessed values; and, accepted one recommendation from OTR of a new assessed value. There were 265 (7%) cases that were withdrawn by the Petitioners. In addition to the standard assessment appeals, the Board rendered decisions on appeals for Possessory Interest; Classification Appeals that are not in the current tax year; Homestead Exemption; and New Property Owner Appeals<sup>7</sup>. Because these appeals are not "standard assessment appeals" and cannot be automatically placed into OTR's tracking system, the Board must notify OTR who manually places the decision into the tracking system.

Due to the limited number of active Board members during the 2012 tax season, the Board was only able to complete 34% of the Tax Year 2012 assessment appeals by the February 1<sup>st</sup> statutory deadline<sup>8</sup>. The remaining cases (906) were Stipulation Agreements that were entered into between the Office of Tax and Revenue and the petitioners that had to be returned to the Office of Tax and Revenue for the appropriate supervisory approvals.

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<sup>7</sup> For Tax Year 2012, the Board received no Water and Sewer Special Assessments appeals.

<sup>8</sup> There is no statutory deadline to complete Possessory Interest; Water and Sewer Special Assessments; Homestead Exemption; and Classification appeals.

### **Major Issues of the Board**

Tax Year 2011 was slated as the last full tax year that the Board of Real Property Assessments and Appeals would hear appeals. The Real Property Tax Appeals Commission Establishment Act of 2009, and its amendments, was to abolish the Board of Real Property Assessments and Appeals as of October 1, 2011. In its place was to be the Real Property Tax Appeals Commission. It was anticipated that the creation of the Commission would alleviate some of the concerns that the Board faced in the past; such as having a full complement of members available to hear appeals.

The other major issue facing the Board during Tax Years 2011 and 2012 was the compressed timeframe to meet the February 1<sup>st</sup> deadline. Historically, the Board did not receive the bulk of the appeals until September of each year. Therefore, with the statutory limitations regarding scheduling appeals, the Board effectively had approximately 90 days to complete the entire caseload of thousands of appeals by February 1<sup>st</sup>.

## **Board Accomplishments**

In Fiscal Years 2011 and 2012, the Board continued its efforts to improve its operations. During this period, the Board accomplished several important items;

### **Website ([http:// brpaa.dc.gov](http://brpaa.dc.gov))**

For TY 2011 and TY 2012, all Board decisions were displayed on the website. On a routine basis, the Board's administrative staff uploaded completed assessment appeal decisions. By displaying the decisions on the website, the public had greater flexibility to review the decisions.

### **Database**

In TY 2011, with the aid of the Office of the City Administrator, the Board improved its records by developing a database. The new database allowed the Board's administrative staff to track the number of appeals filed at the Board, the types of appeals, the board member's assignment and the completion of appeals.

### **Training**

The training sessions for Board members were revamped so that the focus would be on educating the Board members on any issues pertaining to residential and commercial valuation.

### **Administrative Procedures**

Administrative processes, such as for appeals forms and members' responses, were streamlined to expedite the entire appeals process.

### **Major Issues Facing the Commission**

The major issues facing the Commission in its first year of operation are primarily tied to timeliness. There are a number of statutory time requirements that the Commission must adhere to if the Commission is to claim success in meeting its mission. Under the statute, all real property appeals cases filed during the prior calendar year must be decided by February 1<sup>st</sup> of each year. The statute also requires that residential cases must be decided within 30 days after the hearing while decisions on commercial cases must be completed within 80 days.

The prior Board (Board of Real Property Assessments and Appeals) had failed to meet these deadlines over the past several years as a result of having an inadequate number of active Board members to handle the overwhelming number of appeals. The challenge facing the new Commission is “how to meet its statutory deadline requirements”. It is the Commission’s intention to meet these deadlines through training and developing strategies for streamlining its administrative processes without sacrificing either the quality of its service or the quality of the decisions it renders.

Another challenging issue facing the Commission was the drafting of emergency rules and regulations enabling the Commission to conduct its operations fairly and efficiently. The drafting of these rules and regulations has been one of the primary objectives of the Commission since it convened on July 16, 2012. The draft of the new rules and regulations was submitted to the Office of the City Administrator on September 26, 2012 for review.

## **Commission Accomplishments**

### **Legal Accomplishments**

The Commission has subscribed to both the D.C. Official Code (in 23 volumes) and to Westlaw Next in order to apply both the applicable statutory and case law to its decisions. These tools enable the Commission to circulate decisions of the District of Columbia Court of Appeals and the Supreme Court of the United States among its members so that it can serve the citizens of the District of Columbia in accordance with applicable law. Relevant and controlling decisions are circulated to the Commissioners and are discussed among them in order that the decisions of the Commission can be informed, articulate, and uniform in application.

### **Continuing Education and Training**

The Commission requires its members, both full time and part-time commissioners, to attend continuing education classes and training annually. Classes and training shall be focused on methods of real property valuation, principles and fundamentals of appraising, appraisal practices and standards, and applicable software programs.

Since July 16, 2012, most of the Commissioners have successfully completed 24 hours of classroom instruction and training in Appraisal Principles & Procedures, Financial Analysis of Investment Properties, Using the HP 12-C Financial Calculator, DC Rent Control Law, and two training classes with the Office of Tax and Revenue. Additional courses and technical training shall be scheduled later in the year.

## Legislation

There have been several pieces of legislation pertaining to the creation of the Real Property Tax Appeals Commission. The Real Property Tax Appeals Commission Establishment Act of 2009 was introduced on November 17, 2009, by then Council Chairperson Vincent Gray along with Councilmember Jack Evans. This bill was effective as of April 8, 2011. In its initial iteration, the legislation abolished the Board of Real Property Assessments and Appeals and created the Real Property Tax Appeals Commission. The Commission was to have 12 Commissioners, all of whom would be certified members of the Appraisal Institute holding the designation “M.A.I.” or certified assessment evaluators, holding the designation “C.A.E.,” by the International Association of Assessing Officers. In January 2011, Council passed the Real Property Tax Appeals Commission Establishment Act of 2010 that became effective on Friday, April 08, 2011. This legislation changed the requirements for the Commissioners; requiring the Chair of the Commission to be a District of Columbia certified general appraiser with at least 5 years of professional experience, and the Vice Chair to be an active member of the District of Columbia Bar with at least 5 years of real estate professional experience. Full-time Commissioners would have at least 5 years of professional commercial real estate experience. All Commissioners shall be active members of the District of Columbia Bar, District certified general real estate appraisers, certified public accountants, mortgage bankers, licensed District real estate brokers, or persons possessing significant real property experience. This legislation was amended by B19-271 to increase the number of part-time Commissioners from six to eight, among other things.

### **New Initiatives**

Beginning in October, 2012, the Commission will obtain user-licenses to CoStar Group and MRIS (Metropolitan Regional Information Systems) to access market data and information on commercial and residential properties. The Commission will provide technical training in the use of these valuation tools which will assist the Commission in keeping abreast of commercial and residential valuation trends and help the Commission render well supported and well informed decisions.

The Commission will begin the process of working with a service provider to accept appeals via electronic filing. This will improve the administrative process in the way petitions are received, scheduled for hearing, deliberated, and how Petitioners are notified of the Commission's decisions via electronic "on line" mailings on the internet.

The Commission will continue to work with OCTO to enhance the website in a way that is user-friendly with easy to navigate prompts for general information. Added features will include Commissioners bios, convenient "fill-in" applications and forms, "how to" procedures, and links to other related websites.

The Commission will increase the amount of information available on the website pertaining to its decisions and will begin to publish on the internet with respect to each decision, the assessment and classification resulting from the administrative review; the assessment and classification determined by the Commission and the names of the Commissioners who served on the panel that issued the decision and whether the participating Commissioner agreed with or dissented from the decision of the panel.

The Commission will also embark on digital archiving which will provide for better preservation and retrieval than paper records. Once digitized, the case files can be imported into a document management system and database. The database will be linked to the Commission's public website and will contain a series of search options for users.

In an effort to implement greater outreach activities, the Commissioners will visit ANC meetings, neighborhood and civic organizations, community centers, etc., to provide the community with an opportunity to meet the Commissioners and to discuss the real property tax appeal process. The goal would be to inform the public of their rights, responsibilities, and what is needed to put together a well presented appeal.