

Instructions for Filing an Appeal

Before filing an appeal you should:

1. Have an estimate of what you believe to be the correct market value of the property and be prepared to state how and why the proposed assessment is in error.
2. Decide the type of review you desire to have before the Commission – In person hearing, telephone hearing, or, non-appearance review of the written record.
3. Determine and gather the evidence/documentation that you will submit along with your appeal form to prove your appeal.
4. If your appeal involves Possessory Interest, provide a copy of the lease agreement.

Follow the instructions below to file an appeal:

To file conventionally (paper copies):

1. Complete the [Real Property Assessments Appeal Form](#) [PDF]. Use your “Notice of Proposed Assessment” and your “Notice of First-Level Appeal Decision” for reference.
2. Be sure to indicate the Square and Lot on the appeal form AND on ALL supporting documentation.
3. Attach supporting evidence such as pictures, appraisals, settlement statements, sales data, and assessment data to the appeal form.
4. Some income-producing properties (not including family investments and 1 to 4 unit apartment buildings) must [file additional forms and documents](#), as specified in the Commission's regulations, Chapter 20 of DCMR Title 9 and amendments of Chapter 20. General requirements are as follow:
 - Apartment Buildings (larger than 4 units): Copy of Income-Expense Reports (FR-308) for the two years immediately prior to the valuation date; leases; appraisals (within one year); other applicable documents.
 - Cooperatives: Copies of Real Property Cooperative Housing Questionnaire (FP-437)
 - Hotels/Motels: Copies of Hotel-Motel Income and Expense Statement (FP421) and Income-Expense Form (FR 308); appraisals (within one year); “Star” report; and other applicable documents.
 - Office Buildings; Stores: Copies of Annual Leasing Report (FP-422) and Income-Expense Form (FR-308); other applicable documents.
 - Other Income Producing Properties: Income-Expense Form (FR-308); leases, appraisals (within one year)
 - New Construction: Schedule of Costs Form (FP-315); photographs; other applicable documents
5. The completed form and supporting documents, along with four copies of the material, must be mailed to:

Real Property Tax Appeals Commission

441 4th Street, NW
Suite 360 North
Washington, DC 20001

To file electronically:

1. Go to www.fileandservexpress.com. If you do not have an account with File and ServeXpress you must first register for a free account. If you are a law firm, then click on the link for "Law Firms". If you are an individual filer, then click on the link for "Pro-Se Self-Represented – Individual (SRI) or Self-Represented – Organization (SRO)". **DO NOT click on the link for DC Superior Court.**
2. Once you have registered for an account you will receive a user name and password. This will allow you to begin to file your case electronically.
3. You will login to File and ServeXpress. Click on the link for "Login – All States". **DO NOT click the link for "Login - Washington, D.C. Superior Court Filers – CaseFileXpress".**
4. Enter your user name and password. You will be taken to the Home page.
5. Click the "Filing and Service" tab. Select "File a New Case".
6. Select "DC Real Property Tax Appeals Commission" as the Court. Click "Find".
7. Click the ➡ for the Case Class "Real Property Assessments Appeals"
8. Select the "Case Type" from the drop down menu. Enter the premise address as the Case Name. Do not use the Plaintiff vs. Defendant format. Skip the "Link to Case" section and click "Submit".
9. Next you will begin to upload your completed appeal documents by following the system prompts. Upload all documents that you wish to have considered for your appeal.
10. Next you will identify the case parties. As the Petitioner, you are the "initiating party." **The Assessor of Record from the Office of Tax and Revenue must be added as an additional party.**
11. Select the Authorizing Attorney. Click "authorize and file now".

What Happens Next?

- Each appeal received by the Commission, on or before the deadline, is scheduled for a hearing, before the Commission.
- You have three hearing options: (1) In-person appearance; (2) Telephone hearing; or, (3) Non-appearance review.
- If you request an in-person or telephone hearing before the Commission, you will be notified by mail of your scheduled hearing date. If you request a telephone hearing please provide the telephone number that you wish to be contacted on the day of your hearing. If you request a non-appearance review of the written record, your appeal will be decided based on the information on the appeal form, supporting evidence submitted with the appeal and information from the assessor.
- If the assessor's worksheet is mailed with the notice of final determination to the owner, the worksheet shall be deemed to be the response of OTR to the owner's appeal before the Commission, as the response may be amended by subsequent filings as provided in this subparagraph, and the response shall not be required to be filed by OTR with the Commission before the hearing.
- If the assessor's worksheet is not mailed with the notice of final determination because the proposed assessment was not changed as a result of the notice of final determination, a response from OTR shall not be required.
- If OTR's response is amended, OTR shall provide a copy of its amended response to the owner's appeal to the Commission as provided below:
 - OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing. Any charges for copying by OTR shall be at cost.

- For cases involving single-family residential property, at least 10 days prior to the scheduled hearing, OTR shall send electronically or mail a copy of the response that was filed with the Commission to the owner.
- After your case has been reviewed – either by hearing or non-appearance review of the written record – a decision will be rendered by the Commission within either 30 days for residential cases or 80 days for commercial properties.