



**Real Property Tax Appeals Commission**

IN ACCORDANCE WITH Section §47-825.01a of the District of Columbia Statutes you are hereby notified of your assessment for the tax year **2016** as finalized by the Real Property Tax Appeals Commission for the property described below. **IF YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW.**

<b>Hearing Date:</b> October 23, 2015		<b>Decision Date:</b> November 4, 2015	
<b>Legal Description of Property</b>			
Square: 0314 Lot: 2050			
Property Address: 1111 M. Street N.W., Unit #4			
<b>ORIGINAL ASSESSMENT</b>		<b>FINAL ASSESSMENT</b>	
Land	135,270	Land	135,270
Building	315,620	Building	315,620
Total	\$ 450,890	Total	\$ 450,890

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC or the Commission) is charged with determining the estimated market value of the subject property as of January 1, 2015, the valuation date for Tax Year 2016. Pursuant to the statute, the Petitioner must demonstrate by a preponderance of the evidence that the proposed valuation by the Office of Tax and Revenue (OTR) for real property tax purposes is erroneous.

This hearing was a “telephone” hearing, the bases of which are *Estimated Market Value and Equalization*. The property is a 763 square foot condominium unit, located in the Old City #2 subdivision in the Northwest quadrant of the city. The dwelling contains one bedroom and one full bathroom.

The Petitioner testified that the property was purchased in an arms-length transaction in June of 2012 for \$385,000, and that there have been no significant improvements since the home purchase. The Petitioner further testified that an identical unit (Unit #6) “just sold for \$415,000, in June 2015, which is the best market indicator.” The Petitioner also included a recent appraisal, which determined that the market value as of March 2015 was \$433,000.

The Assessor testified that the recent sale of \$415,000 submitted by the Petitioner as evidence, occurred outside of the date of final valuation, January 1, 2015, and that this sale will be considered in the review of market data for the proposed assessment in Tax Year 2017. The Assessor submitted a sales and equalization report from the subject’s neighborhood to support OTR’s value.

The Commission reviewed the submissions from the Petitioner and the Assessor. The Commission also reviewed its own market studies which show that there was an *increase* in values for the subject neighborhood. The Commission accepts the Petitioner’s most recent appraisal report since the comparables were within the 2014 calendar year. However, pursuant to D.C. Official Code§ 47-825.01a(e)(4)(C)(ii)(2012 Supp.), which states that

**Legal Description of Property**

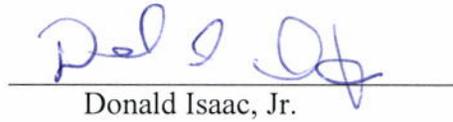
Square: 0314 Lot: 2050

Property Address: 1111 M. Street N.W., Unit #4

the Commission has the responsibility to “raise or lower the estimated value of any real property which it finds to be more than 5% above or below the estimated market value,” the Commission has no jurisdiction in this matter. The Petitioner’s evidence, the appraisal submitted in the amount of \$433,000, does not meet the 5% rule. Therefore, considering the aforementioned, the Commission hereby *sustains* the proposed assessment for Tax Year 2016.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Donald Isaac, Jr.

  
Stacie Scott Turner

**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 tax 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.

**Government of the District of Columbia  
REAL PROPERTY TAX APPEALS COMMISSION**

Notice of Decision

Tax Year 2016



Date: 11/06/2015

Jonathan Kuhl, Scott McKee  
1111 M ST NW UNIT 4  
WASHINGTON, DC 200054306

**Square: 0314    Suffix:                      Lot: 2050**  
Property Address: 1111 M ST                      NW

This notice is to inform you of the result of your real property assessment hearing, which was held before the Real Property Tax Appeals Commission.

Your property's proposed market value based upon the first level appeal with the Real Property Assessment Division is:

2.                      135,270	3.                      315,620	4.                      450,890
Land	Improvements	Total Proposed Value

**As a result of the hearing before the REAL PROPERTY TAX APPEALS COMMISSION, your property assessment is:**

5.                      135,270	6.                      315,620	7.                      450,890
Land	Improvements	Total Proposed Value

Cliftine Jones - Commissioner  
Donald Isaac - Commissioner  
Stacie Scott Turner - Commissioner

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under applicable provisions of the D.C. Code.

Appeals to the D.C. Superior Court must be filed no later than September 30th of the same tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax & Revenue.