

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

Notice of Decision

Tax Year 2016



Date: 02/02/2016

JEMAL'S ACTION JACKSON L DOUGLAS DEVELOPMENT COR
702 H ST NW STE 400
WASHINGTON, DC 200013875

Square: 0453 Suffix: Lot: 0029
Property Address: 0825 7TH 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	752,480	3.	2,116,360	4	2,868,840
Land		Improvements		Total Proposed Value	

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

5	752,480	6.	2,116,360	7.	2,868,840
Land		Improvements		Total Proposed Value	

Trent Williams - Commissioner
Cliftine Jones - Commissioner
John N. Ollivierra - 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.

Government of the District of Columbia
REAL PROPERTY TAX APPEALS COMMISSION

Notice of Decision
Tax Year 2016



Date: 02/02/2016

JEMAL'S ACTION JACKSON L DOUGLAS DEVELOPMENT COR
702 H ST NW STE 400
WASHINGTON, DC 200013875

Square: 0453 Suffix: Lot: 0030
Property Address: 0827 7TH 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	619,890	3	2,248,950	4	2,868,840
Land		Improvements		Total Proposed Value	

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

5	619,890	6	2,248,950	7	2,868,840
Land		Improvements		Total Proposed Value	

Trent Williams - Commissioner
Cliftine Jones - Commissioner
John N. Olliviera - 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.

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

Notice of Decision

Tax Year 2016



Date: 02/02/2016

JEMAL'S ACTION JACKSON L
702 H ST NW # 400
WASHINGTON, DC 200013734

Square: 0453 Suffix: Lot: 0031
Property Address: 0829 7TH 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:

2 605,410	3. 2,263,430	4. 2,868,840
Land	Improvements	Total Proposed Value

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

5 605,410	6. 2,263,430	7 2,868,840
Land	Improvements	Total Proposed Value

Trent Williams - Commissioner
Cliftine Jones - Commissioner
John N. Olliviera - 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.

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

Notice of Decision

Tax Year 2016



Date: 02/02/2016

JEMAL'S OBA, LLC
702 H ST NW STE 400
WASHINGTON, DC 200013875

Square: 0456 Suffix: Lot: 0829
Property Address: 0600 F 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 1,684,800	3 6,675,980	4 8,360,780
Land	Improvements	Total Proposed Value

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

5 1,684,800	6 6,675,980	7 8,360,780
Land	Improvements	Total Proposed Value

Trent Williams - Commissioner
Cliftine Jones - Commissioner
John N. Olliviera - 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.



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.**

Hearing Date: November 12, 2015		Decision Date: February 1, 2016	
Legal Description of Property			
Square: 0456		Lot: 7004	
Property Address: 675 E Street, NW			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	\$	Land	\$
Building	\$341,410	Building	\$316,956
Total	\$341,410	Total	\$316,956

Rationale: The Real Property Tax Appeals Commission (RPTAC) is charged with determining the estimated Market Value for the subject property as of January 1, 2015 (TY 2016) and, pursuant to D.C. Official Code § 47-825.01a(e)(4)(C)(ii), 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.” Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2016 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the valuation date.

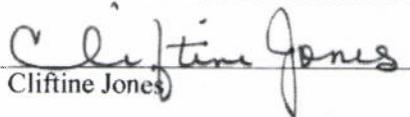
The subject property is a retail condominium which consist of the single tenanted bar in the Gallery Place neighborhood in the Northwest quadrant of the District. The major issue in this case is an argument based on DC vs. Burlington Apartment House, 375 A.2d 1052 (1977). The Petitioner argues that the OTR simply re-proposed the rejected Tax Year 2015 value using the same exact worksheet from last year. The Petitioner based its value on the Commission’s reduced value from Tax Year 2015.

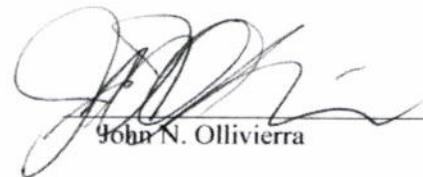
The assessor of record was not available to defend the OTR worksheet and value. The OTR representative attending the hearing argued that a new worksheet was produced though the value on the new worksheet does not match the assessment value.

Based on each party’s submission and testimony, the Commission finds that the Burlington argument is valid. The OTR did not base its Tax Year 2016 assessment value with a new analysis and a “genuine reassessment.” The assessment is therefore reduced.

COMMISSIONER SIGNATURES


Trent Williams


Cliftine Jones


John N. Olliviera

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 30th 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: 02/02/2016

JEMAL'S COPPER GALLERY L
702 H ST NW STE 400
WASHINGTON, DC 200013875

Square: 0456 Suffix: Lot: 7009
Property Address: 0675 E 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	3. 751,110	4 751,110
Land	Improvements	Total Proposed Value

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

5	6 697,304	7 697,304
Land	Improvements	Total Proposed Value

Trent Williams - Commissioner
Cliftine Jones - Commissioner
John N. Olliviera - 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.



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.**

Hearing Date: November 12, 2015		Decision Date: February 1, 2016	
Legal Description of Property			
Square: 0457		Lot: 0874	
Property Address: 425 7 th Street, NW			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	\$ 4,465,200	Land	\$ 4,465,200
Building	\$13,077,960	Building	\$11,640,880
Total	\$17,543,160	Total	\$16,106,080

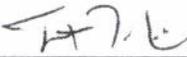
Rationale: The Real Property Tax Appeals Commission (RPTAC) is charged with determining the estimated Market Value for the subject property as of January 1, 2015 (TY 2016) and, pursuant to D.C. Official Code § 47-825.01a(e)(4)(C)(ii), has the responsibility to “raise or lower the estimated value of any real property which it finds to be more than 5% above or below the estimated market value.” Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2016 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the valuation date.

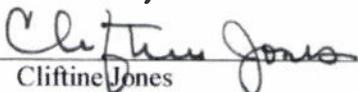
The subject property is the retail portion of a mixed use development in the Gallery Place neighborhood in the Northwest quadrant of the District. The major issues in this case are rents, expenses, vacancy, and capitalization rate. The Petitioner argues that the actual performance of the subject building should take precedence to market indicators. The Petitioner also argues that economies of scale should reduce the assessment value.

The OTR representative argued that the assessment value is calculated with market indicators. After further review, the OTR representative stated that the restaurant rents should be lowered and recommended a reduced value for the subject property.

Based on each party’s submission and testimony, the Commission finds that the expenses, vacancy, and capitalization rate are fair and supported. The Commission accepts the reduced rents recommended by the OTR. The assessment is therefore reduced.

COMMISSIONER SIGNATURES


Trent Williams


Cliftine Jones


John N. Olliviera

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 30th 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: 02/02/2016

JEMAL'S DOUGLAS STEREO L CORELOGIC COMMERCIAL TAX
PO BOX 961009
FORT WORTH, TX 761610009

Square: 0457 Suffix: Lot: 0879
Property Address: 0633 D 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	878,800	3	2,573,880	4	3,452,680
Land		Improvements		Total Proposed Value	

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

5	878,800	6	2,291,050	7	3,169,850
Land		Improvements		Total Proposed Value	

Trent Williams - Commissioner
Cliftine Jones - Commissioner
John N. Olliviera - 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.



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.**

Hearing Date: November 12, 2015		Decision Date: February 1, 2016	
Legal Description of Property			
Square: 0457		Lot: 0881	
Property Address: 614 E Street, NW			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	\$ 564,080	Land	\$564,080
Building	\$ 475,060	Building	\$422,860
Total	\$1,039,140	Total	\$986,940

Rationale: The Real Property Tax Appeals Commission (RPTAC) is charged with determining the estimated Market Value for the subject property as of January 1, 2015 (TY 2016) and, pursuant to D.C. Official Code § 47-825.01a(e)(4)(C)(ii), 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.” Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2016 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the valuation date.

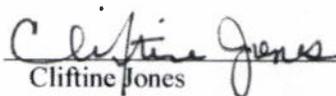
The subject property is the retail portion of a mixed use development in the Gallery Place neighborhood in the Northwest quadrant of the District. The major issues in this case are rents, expenses, vacancy, and capitalization rate. The Petitioner argues that the actual performance of the subject building should take precedence to market indicators. The Petitioner also argues that economies of scale should reduce the assessment value.

The OTR representative argued that the assessment value is calculated with market indicators. After further review, the OTR representative stated that the restaurant rents should be lowered and recommended a reduced value for the subject property.

Based on each party’s submission and testimony, the Commission finds that the expenses, vacancy, and capitalization rate are fair and supported. The Commission accepts the reduced rents recommended by the OTR. The assessment is therefore reduced.

COMMISSIONER SIGNATURES


Trent Williams


Cliftine Jones


John N. Olliviera

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 30th 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: 02/02/2016

JEMAL'S DOUGLAS STEREO L CORELOGIC COMMERCIAL TAX
PO BOX 961009
FORT WORTH, TX 761610009

Square: 0457 Suffix: Lot: 7000
Property Address: 7TH 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	752,170	3	4,585,430	4	5,337,600
Land		Improvements		Total Proposed Value	

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

5	752,170	6	4,081,550	7	4,833,720
Land		Improvements		Total Proposed Value	

Trent Williams - Commissioner
Cliftine Jones - Commissioner
John N. Olliviera - 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.