

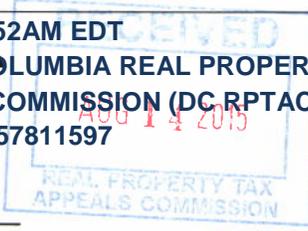
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Sep 03 2015 09:52AM EDT

GOVERNMENT OF THE DISTRICT OF COLUMBIA
REAL PROPERTY TAX APPEALS COMMISSION

DISTRICT OF COLUMBIA REAL PROPERTY
TAX APPEALS COMMISSION (DC RPTAC)

Transaction ID: 57811597



Real Property Assessment Appeal Form – Tax Year 2016

YOU MUST FILE YOUR APPEAL WITHIN 45 DAYS OF THE DATE OF YOUR NOTICE OF 1ST LEVEL APPEAL DECISION

*Owner's Name: ROGER A. FIELDS, ROSALIND S. FIELDS *Square: 1663 *Suffix: _____ *Lot: 2033

*Property Address: 4301 MILITARY RD NW, UNIT 308, 20015 *Tax Class 001 *Neighborhood Code 011

Will you be appealing any other properties? Yes No, If Yes, please complete an appeal application for each.

*Contact Phone Numbers: 585-381-3142 E-mail: RFIELDS2@ROCHESTER.RR.COM

* Required information

Assessed Value of Tax Years

Last Year <u>2015</u>	Proposed TY <u>2016</u>	First Level Assessment Appeal Decision
Land \$ <u>184,150</u>	\$ <u>192,930</u>	\$ <u>171,580</u>
Building \$ <u>398,950</u>	\$ <u>419,370</u>	\$ <u>400,340</u>
Total \$ <u>583,100</u>	\$ <u>612,300</u>	\$ <u>571,920</u>

Please indicate the basis for your appeal (examples of supporting documentation are shown below):

<input checked="" type="checkbox"/> Estimated Market Value	Examples: recent written appraisal; recent settlement statement; property insurance documents
<input type="checkbox"/> Equalization	Example: a listing of properties that you consider to be comparable to your property.
<input type="checkbox"/> Classification	Indicate current use of the property, and date the use started: Date: _____ <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Mixed Use <input type="checkbox"/> Vacant <input type="checkbox"/> Blight
<input type="checkbox"/> Property Damage or Condition	Please describe and provide evidence such as cost estimates and damage claims. Color photographs are strongly encouraged.
<input type="checkbox"/> Disputed Property Record	Explain: _____

Property Value Information

If your property has been privately appraised within the past 12 months prior to January 1st please attach a copy with the appeal. Purchase price of the property \$ 650,000 Date of Purchase 3/1/2008 Your estimate of value \$ 535,000-\$545,000

Please state the justification for your appeal. (Attach additional or supporting documents.)
Comparable sales data for identical property during the valuation period warrants a reduction of the assessment. See attachment.

We conduct both telephone and in-person hearings as well as non-appearance reviews of the written record. Telephone and in-person hearings are conducted by appointment only. If you fail to appear and **have not** notified us twenty-four (24) hours in advance of the appointed time, your hearing will be converted to a non-appearance review of the written record and only the information furnished with your original petition will be considered in the review.

Please select your preferred hearing method: Non-Appearance Telephone 585-381-3142 In-Person
(Contact Phone Number)

I certify under penalty of law that the information provided is true, correct and complete to the best of my knowledge and belief: Making a false statement as to material facts is punishable by criminal penalties D.C. Code Section 22-2514

Return 1 original and 4 copies of form to:
Real Property Tax Appeals Commission
441 4th Street, NW
Suite 360 North
Washington, D.C. 20001
(202) 727-6860

Owner/Agent* Print Name: ROGER A. FIELDS
Signature: [Signature]
Date (mm/dd/yyyy): 08/10/2015
Mailing Address: 8 RUSTIC PINES, PITTSFORD NY 14534-2324
City: _____ State: NY Zip: 14534-2324
Phone: _____ Email: RFIELDS2@ROCHESTER.RR.COM

*If not the owner, a notarized RPTAC Letter of Agent Authorization must be attached. OTR's Letter of Agent Authorization will not be accepted.

**ATTACHMENT TO REAL PROPERTY ASSESSMENT APPEAL FORM -
TAX YEAR 2016**

ROGER A. FIELDS
Patent Attorney
8 Rustic Pines
Pittsford, N.Y. 14534-2324

Tel. No. (Cell) 585-474-0554

rfields2@rochester.rr.com



August 10, 2015

**Second Level Appeal of 1st Level Appeal Decision Value for Tax Year
2016, regarding 4301 Military Rd. NW, Unit 308 (Square: 1663, Lot:
2033, Neighborhood Code: 011)**

The assessor's 1st Level Appeal Decision Value of \$571,920 for 4301 Military Rd. NW, Unit 308, Washington DC 20015, for the tax year 2016, is hereby appealed to the Real Property Tax Appeals Commission (RPTAC).

The reason for such appeal is that the 1st Level Appeal Decision Value of \$571,920 for Unit 308 is higher than the correct market value of such unit as determined by the sale prices in 2014 (i.e., the appropriate valuation period) of directly comparable/identical units in the building. Thus, the 1st Level Appeal Decision Value of Unit 308 is contrary to the requirement that the Real Property Tax Administration (RPTA) "must strive to assess real property at 100% of its estimated market value". Estimated market value is defined by the Commission "the most probable price that a buyer would pay a willing seller on the open market."

As is evidenced from the information provided below, the 1st Level Appeal Decision Value of \$571,920 for Unit 308 should be lowered to \$535,000 - \$545,000.

The most probable price that a buyer would pay a willing seller on the open market for Unit 308 (i.e., its estimated market value) must be determined by considering other units in the building that are directly comparable/identical to Unit 308.

To determine whether a unit in the building is directly comparable/identical to Unit 308, one must look for a unit that:

- Has the same size living area (898 sq. ft.) as Unit 308;
- Faces in the same direction (towards Western Ave.) as Unit 308;
- Has the same interior floor plan as Unit 308;
- Has the same value fixtures and built-in appliances (Viking, Kohler) as Unit 308.

Of all the units that have been resold in 2014 (i.e., the appropriate valuation period), only Units 208 and 306 are directly comparable/identical to Unit 308.

Units 306 and 208 are each directly comparable/identical to Unit 308 for the following reasons:

- 306 and 208 have the same interior square footage living space (898 sq. ft.) as 308;
- 306 and 208 have the same interior floor plan as 308;
- 306 and 208 face in the same direction (toward Western Ave) as 308;
- 306 and 208 have the same value fixtures and built-in appliances (Kohler, Viking) as 308;
- 306 is adjacent to 308, and 208 is directly below 308.

A review of the sales data in 2014 (i.e., the appropriate valuation period) for Units 306 and 208 indicates that the 1st Level Appeal Decision Value of \$571,920 for Unit 308 is unjustifiably higher than the estimated market value of Unit 308.

The sale prices in 2014 of those units directly comparable/identical to Unit 308 are \$530,000 and \$545,000 as shown in the following table.

Unit	Parking Space(s)	Storage Space	Sale Price	Sale Date
306	2	0	\$545,000	11/06/2014
208	1	1*	\$530,000	12/04/2014

*A storage space is currently valued at \$15,000 - \$20,000 in the building; whereas, a parking space is valued at \$25,000. Accordingly, if Unit 208 had two (2) parking spaces, instead of the one (1) parking space and the one (1) storage space, it would be rightfully valued at \$535,000 - \$540,000 instead of \$530,000.

Compared to Units 306 and 208, Unit 308, has two (2) Parking Spaces and no (0) Storage Space.

It should be clear and convincing that Units 306 and 208 are directly comparable/identical to Unit 308 and that the correct assessment for Unit 308 for the tax year 2016 must be determined by the sale prices in 2014 of Units 306 and 208.

Thus, it necessarily follows that the 1st Level Appeal Decision Value of \$571,920 for Unit 308 should be reduced to \$535,000 - \$545,000.

Summary

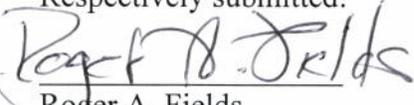
The Real Property Assessment Appeals Form, attached herewith, states unequivocally that:

"Comparable sales data for identical property during the valuation period warrants a reduction of the assessment."

Accordingly, for the reasons provided above, the 1st Level Appeal Decision Value of \$571,920 for Unit 308 for the tax year 2016 must be reduced to \$535,000 - \$545,000.

The undersigned Roger A. Fields requests an appearance before the Commission via his telephone (585-381-3142) rather than in person.

Respectively submitted:


Roger A. Fields