



Real Property Tax Appeals Commission

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Oct 13 2015 03:20PM EDT
DISTRICT OF COLUMBIA REAL PROPERTY
TAX APPEALS COMMISSION (DC RPTAC)
Transaction ID: 58009559

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.

Table with 2 main columns: ORIGINAL ASSESSMENT and FINAL ASSESSMENT. Rows include Land, Building, and Total values for both assessments.

Rationale

The Real Property Tax Appeals Commission (RPTAC or the Commission) is charged with determining the estimated market value of the subject property as January 1, 2015, the valuation date for tax year 2016. Pursuant to 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.

There was a telephone hearing in this case. The property is a condominium unit containing 898 sf on one level, with one bedroom and two bathrooms. Both the Assessor and the Petitioners used the same two comparable sales involving identical units, in identical condition and with identical view ratings in the same condominium regime. One unit sold for \$545,000 on November 6, 2014, and the other unit sold for \$530,000 on December 4, 2014. The Assessor contends that other units in other condominium regimes sold for higher prices during the valuation period and indicated a higher value for the subject apartment than the comparable sales do, but he did not identify them to the Petitioner or the Commission. In this situation, it would violate the Petitioners' due process rights to value their apartment on the basis of sales of properties in other condominium regimes which properties and regimes were not identified to them. The proposed assessed value on the subject condominium for tax year 2016 will be reduced accordingly to \$543,000.

COMMISSIONER SIGNATURES

Signature of Richard Amato, Esq.

Signature of Cliftine Jones

Signature of Eric Jenkins

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.

