

# REAL PROPERTY TAX APPEALS COMMISSION REAL PROPERTY ASSESSMENT APPEAL FORM

## 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 whether or not you desire a personal appearance before the Commission to explain your appeal.
3. You will be expected to prove and support your appeal.
4. Prior to filing, collect all available supporting evidence to be submitted with the appeal. **IN ORDER TO BE CONSIDERED BY THE COMMISSION, ALL SUPPORTING EVIDENCE MUST BE SUBMITTED WHEN THE APPEAL IS FILED WITH THE COMMISSION.**

## INSTRUCTIONS FOR FILING AN APPEAL

1. Use your "Notice of Proposed Assessment" for reference. PRINT or TYPE the answers to item 1 through 9 on the front of this form attach the first level appeal decision notice.
2. Be sure to indicate the SQUARE and LOT on the appeal form AND on ALL supporting documentation.
3. Supporting evidence such as pictures, appraisals (within one year), contracts, etc., should be attached 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 Commission regulations. Chapter 20 of DCMR Title 9 and amendments of Chapter 20. General requirements are as follows:
  - Apartment Buildings (larger than 4 units): Copy of Income-Expense Form (FR-308); 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-Expense Statement (FP-421) and Income-Expense Form (FR-308); appraisals (within one year); 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), other applicable documents.
  - Properties exempt from these requirements by the OFFICE OF TAX AND REVENUE are not required to file these specific documents with the Commission.
5. Photocopy appeal form and attachments for your records BEFORE filing. Mail or Deliver complete set of forms to:

**REAL PROPERTY TAX APPEALS COMMISSION**  
**One Judiciary Square**  
**441 4<sup>th</sup> Street, N.W., Suite 360 North**  
**Washington, D.C. 20001**  
**(202) 727-6860**

## WHAT HAPPENS NEXT?

1. Each appeal received by the Commission on or before the deadline is filed according to its Square/Lot designation, scheduled, and reviewed by a panel of the Commission.
2. If you request an appearance before the Commission, you will be notified by mail or phone of your scheduled hearing. If you do not request an appearance before the Commission, your appeal will be decided based on the information on the appeal form, supporting evidence submitted with the appeal and information from the assessor.
3. The real property owner, or owner's representative, is entitled to view any response filed by the assessor. The assessor shall make the information available for viewing, upon request by the owner or owner's representative, no later than 5 days prior to the scheduled hearing (DC Code § 47.825.1).
4. **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 same 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.**