

How To Appeal Your Real Property Tax Assessment

Presented by
The Real Property Tax Appeals Commission

Your Property Tax Assessment Came in the Mail

And you think to yourself, ‘This cannot be correct! What can I do to get this fixed?’



The Property Owner/Agent must file the application for 1st Level Administrative Review with the Office of Tax and Revenue (OTR)



Your 1st Level Appeal Deadline is

April 1st



The First Level Administrative Review Application is available to be completed electronically or in paper format.

Government of the District of Columbia
 Office of Tax and Revenue
 Real Property Tax Administration

 Real Property Assessment Division
 First Level Administrative Review Application

The Real Property Tax Administration (RPTA) strives to assess property at 100% of estimated market value. Estimated market value is defined as the most probable price that a buyer would pay a willing seller on the open market. As the property owner, you are given the opportunity to dispute the assessment of your real property through a formal appeal process. The process involves three levels of appeal, beginning with the First Level Administrative Review. Subsequent steps include appealing before the Real Property Tax Appeals Commission and DC Superior Court. You must, however, start at the First Level before proceeding to the next levels of appeal. Please complete the following information in order to file the First Level appeal of your property.

YOU MUST FILE YOUR APPEAL ON OR BEFORE APRIL 1, 2016

*Owner's Name: _____ *Square: _____ *Suffix: _____ *Lot: _____

*Property Address: _____ *City: _____ *State: _____ *Zip: _____

*Contact Phone Numbers: _____ E-mail: _____

* Required information

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

<input 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 Note: If the appeal is based on Class 3 or Class 4 classification, do NOT use this form, call (202) 442-4332 for appeal information.
<input type="checkbox"/> Property Damage or Condition	Examples: • cost estimates • damage claims.
TY 2017 TOTAL VALUE: \$	REQUESTED TY 2017 TOTAL VALUE: \$

The DC Code 47-825.01a(d)(1) allows an owner to petition for an administrative review of the proposed assessment on or before April 1st. We conduct both telephone and in-person interviews as well as written petitions. Telephone and in-person interviews 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 review will be converted to a written review and only the information furnished with your original petition will be considered in the review.

New Homeowner – Do not use this form – New Owner Forms may be obtained from our Web site or from RPTA at the address and/or telephone number below.

Please select your preferred hearing method: Written Telephone _____ In-Person
 (Contact Phone Number)

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

Return completed form to:
 Office of Tax and Revenue
 Real Property Tax Admin. - Appeals Section
 P.O. Box 71440
 Washington, D.C. 20024

Print Name: _____
 Owner/Agent* Signature: _____
 Date (mm/dd/yyyy): _____
 Daytime Phone: _____
 Evening Phone: _____
 *If not the owner, a *Letter of Agent Authorization* must be attached.

Assessment information about your property and comparable properties may be found on our Web site located at <http://www.cfo.dc.gov/otri/>, or you may call (202) 727-4TAX (4829) for assistance.

Rev 2/2016

1101 4th Street, SW, Second Floor, Customer Service Center, Washington, D.C. 20024

OTR 1st Level Administrative Review

- You must file your appeal by April 1st (or the next business day if April 1st is a Saturday, Sunday or District holiday).
- A New Owner has forty-five (45) days after the date of the property transfer, or April 1st, whichever is later, to file an appeal (the transfer must have occurred by September 30th before the beginning of the tax year); The New Owner Appeal form may be found at <http://otr.cfo.dc.gov> , and must be filed using paper.
- Online filers may also access the Appeal form at <http://otr.cfo.dc.gov> and will automatically receive a confirmation receipt after submitting their appeal as well as an emailed .pdf copy of the appeal.
- For paper filers, please remember to retain a copy of the first level administrative review appeal application for your records.

**I Received My Notice of 1st Level
Appeal Decision and I am not
Satisfied! How can I fix this?**





**The Real Property Tax
Appeals Commission
(RPTAC)**

**is the
2nd Level of the Appeals
Process**

Before You File Your 2nd Level Appeal

- Before filing an appeal you should:
- 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.
- Decide the type of review you desire to have before the Commission – In person hearing, telephone hearing, or, non-appearance review of the written record.
- Determine and gather the evidence/documentation that you will submit along with your appeal form to prove your appeal.
- If your appeal involves Possessory Interest, provide a copy of the lease agreement.

Criteria for Filing an Appeal

- The criteria for filing an appeal with RPTAC are based on the following categories:
- Property Damage or Condition
- Disputed Property Record
- Equalization
- Valuation – Real Property or Possessory Interest*
- Classification – Tax Class 1 - Residential, Tax Class 2 - Commercial, Tax Class 3 –Vacant Commercial or Residential, or Tax Class 4 – Blight
- Homestead Deduction – Domicile
- Senior Citizen Tax Relief
- Disability Tax Relief

Criteria for Filing an Appeal

- The appeal form must be completed indicating the basis for the appeal, and all supporting evidence/documentation that is available to the Petitioner at the time of filing the appeal must be submitted at the time of filing.
- A Petitioner has 20 days from the date of filing an appeal to file any supplemental documentation that was not available to the Petitioner at the time of the original filing of the appeal.
- Supporting evidence may include but are not limited to:
 - Pictures (interior and/or exterior)
 - Fire/damage reports
 - Estimates of cost to repair
 - Appraisals

Criteria... Continued

- Comparable sales may also be submitted to demonstrate that your property is out of equalization with similar properties, sales data to support recent sales of properties as they relate to your property, appraisal, etc.
- In support of your reclassification appeal, please provide information to support the correct classification i.e., utility bills, permits filed with Department of Consumer and Regulatory Affairs, lease agreements, etc., and/or information to support owner occupancy status.
- * Possessory Interest cases require the submission of the current lease agreement.

Filing the Appeal Conventionally

- Complete the [Real Property Assessments Appeal Form](#) found at <http://rptac.dc.gov>. Use your “Notice of Proposed Assessment” and your “Notice of First-Level Appeal Decision” for reference.
- Be sure to indicate the Square and Lot on the appeal form AND on ALL supporting documentation.
- Attach supporting evidence such as pictures, appraisals, settlement statements, sales data, and assessment data to the appeal form.
- Some income-producing properties (not including family investments and 1 to 4 unit apartment buildings) must [file additional forms and documents](#), as specified in the Commission's regulations, Chapter 20 of DCMR Title 9 and amendments of Chapter 20.

Filing the Appeal Conventionally

- The completed form and supporting documents, along with four copies of the material, must be mailed to:
- **Real Property Tax Appeals Commission**
441 4th Street, NW
Suite 360 North
Washington, DC 20001

To File Electronically:

- Go to www.fileandservexpress.com. If you do not have an account with File and ServeXpress you must first register for a free account. If you are a law firm, then click on the link for “Law Firms.” If you are an individual filer, then click on the link for “Pro-Se Self-Represented – Individual (SRI) or Self-Represented – Organization (SRO).” **DO NOT click on the link for DC Superior Court.**
- Once you have registered for an account you will receive a user name and password. This will allow you to begin to file your case electronically.
- You will login to File and ServeXpress. Click on the link for “Login – All States.” **DO NOT click the link for “Login - Washington, DC Superior Court Filers – CaseFileXpress”.**
- Enter your user name and password. You will be taken to the Home page.
- Click the “Filing and Service” tab. Select “File a New Case.”
- Select “DC Real Property Tax Appeals Commission” as the Court. Click “Find.”
- Click the arrow for the Case Class “Real Property Assessments Appeals.”
- Select the “Case Type” from the drop down menu. Enter the premise address as the Case Name. Do not use the Plaintiff vs. Defendant format. Skip the “Link to Case” section and click “Submit.”
- Next you will begin to upload your completed appeal documents by following the system prompts. Upload all documents that you wish to have considered for your appeal.
- Next you will identify the case parties. As the Petitioner, you are the “initiating party.” **The Assessor of Record from the Office of Tax and Revenue must be added as an additional party.**
- Select the Authorizing Attorney. Click “authorize and file now.”

Your Appeal is Accepted and You Have a Hearing Date

- Hearings are typically 30 minutes long.
- There will be a panel of 3 Commissioners assigned to hear the appeal.
- Hearings are not open to the public due to the confidential tax issues being discussed.
- The Hearing will be recorded and can be made available to the parties upon request.
- The Assessor and/or an Office of Tax and Revenue Representative will be present in the hearing. The Panel will hear testimony from the Petitioner as well as the OTR representative and base their decision on the materials presented.

When will I be notified with the Commission's decision?

- Petitioners will be notified in writing of RPTAC's decision.
- Residential appeal decisions must be rendered within 30 days of the hearing.
- Commercial appeal decisions must be rendered within 80 days of the hearing.

I do not agree with RPTAC's decision can my appeal be reconsidered?

- The Petitioner can request consideration 10 days after receiving the Commission's decision.
- Petitioner has a right to file a 3rd level appeal with DC Superior Court. That appeal should be filed by September 30 of the tax year.
- If you wish to appeal to the 3rd Level you should contact the Court at (202) 879-1737.