Real Property Tax Appeals Commission

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2013** as finalized by the Real Property Tax Appeals Commission for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: January 16, 2013

Legal Description of Property

Square: 0206 Lot: 0146 Classification for TY 2012

Property Address: 1442 T Street, NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale: The basis of the appeal is the appropriate classification of the property for tax year 2012. The Petitioner argues that the property should be classified as Class 1 instead of Class 4 as designated by the Department of Consumer and Regulatory Affairs (DCRA). The property's condition has been an issue for a considerable time. In 2001, the District of Columbia government placed boards on the property's windows and replaced the property's roof at the city's cost.

The Petitioner's property was designated as vacant, Class 3 by DCRA in tax years 2010 and 2011 because of the property's condition. In tax year 2011, the Petitioner filed for and was granted an exemption from the Class 3 tax rate on the basis of the property going through probate proceedings. The exemption granted in tax year 2011 lasted for one year. In tax year 2012, the property condition remained unchanged and the property was designated as blighted, Class 4 by DCRA. The blighted designation requires property owners to remediate blighted conditions and does not allow an owner to qualify for any exemption from the Class 4 tax rate. The Petitioner contends that he has made efforts to remediate the blighted condition of the property and that he intends to sell the property as soon as he is legally able following the conclusion of the probate proceedings.

The Commission has reviewed the documentation submitted by the parties and considered the testimony of both parties. The Commission finds that the property has been a nuisance to the surrounding community for several years and that the Petitioner's efforts to remediate the condition of the property during tax year 2012 were insufficient to warrant a change in the classification of the property. Accordingly, the Commission denies the classification change requested for tax year 2012.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Karla Christensen

Trent Williams

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.

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Date: January 16, 2013

Legal Description of Property

Square: 0514 Lot: 2008

Homestead Deduction 2nd half TY'09 and TY's 2010, 2011 and 2012

Property Address: 436 M Street, NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale:

The basis of this appeal is qualification for the Homestead Deduction for the second half of tax year 2009 and tax years 2010, 2011 and 2012. After reviewing all the evidence provided by both parties, the Commission finds that the Petitioner provided insufficient evidence to support the conclusion that he was domiciled in the District of Columbia during tax years 2010, 2011, and 2012. Therefore, the Homestead Deduction is denied for these tax years. However, the Commission grants the Petitioner the Homestead Deduction for the second half of tax year 2009. The Petitioner provided sufficient evidence to establish that he was in fact domiciled in the District during that time period.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

James Walker

Karla Christensen

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.

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Date: January 16, 2013

Legal Description of Property

Square: 0834 Lot: 0090 Classification TY2012

Property Address: 644 6th Street, NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale:

The basis of the appeal is the appropriate classification for the subject property for tax year 2012. The Petitioner argues that the property should be classified as Class 1 instead of Class 4 as designated by the Department of Consumer and Regulatory Affairs (DCRA). After inspecting the property, DCRA determined the property to be blighted based on condition. The Commission has reviewed the documentation submitted and considered the testimony of both parties. Based on the evidence presented, it appears that the Petitioner is elderly and moved from the property due to illness to live in an assisted living facility. It also appears that the Petitioner had every intention of returning to the property. The Petitioner presented evidence to show that some efforts were made to remediate the property condition. The Commission finds that the Petitioner provided sufficient evidence to support changing the property's classification to Class 1 for tax year 2012.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Trent Williams

Karla Christensen

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.

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Date: January 16, 2013

Legal Description of Property

Square: 1002 Lot: 0090 Classification TY2011 & 1st half TY 2012

Property Address: 1230 I Street, NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale:

The basis of the appeal is the appropriate classification for the subject property for tax year 2011 and the first half of tax year 2012. The Petitioner argues that the property should be classified as Class 1 instead of Class 4 as designated by the Department of Consumer and Regulatory Affairs (DCRA). DCRA determined the property to be blighted based on condition. The Commission has reviewed the documentation submitted and considered the testimony of the parties. Based on the evidence presented, it appears that the Petitioner took measures to address the condition of the property in a timely fashion. Further, the property became occupied again on a full time basis during tax year 2011. The Commission finds that the Petitioner provided sufficient evidence to support changing the property's classification to Class 1 for tax year 2011 and the first half of tax year 2012.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Trent Williams

Karla Christensen

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.

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Date: January 16, 2013

Legal Description of Property

Square: 1003 Lot: 0820 Classification for TY 2012

Property Address: 1257 Wylie Street, NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale:

The basis of the appeal is the appropriate classification of the property for tax year 2012. The Petitioner argues that the property should be classified as Class 1 instead of Class 3 as designated by the Department of Consumer and Regulatory Affairs (DCRA). The Petitioner contends that he has consistently worked on rehabbing the property from 2008 to present. The Commission finds that the Petitioner provided sufficient evidence to support changing the property's classification to Class 1 for tax year 2012.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Trent Williams

Karla Christensen

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.

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Date: January 23, 2013

Legal Description of Property

Square: 1110 Lot: 0063

Senior Deduction Tax Year's 2007 - 2012

Property Address: 24 18th Street, SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale:

The basis of the appeal is qualification for the Senior Deduction for tax year's 2007-2012. The Petitioner is requesting that the Senior Deduction be granted to him retroactively for tax year's 2007-2012; however, the Petitioner failed to submit the required application to obtain the Senior Deduction for the referenced tax years. Pursuant to statute, a properly completed and approved application must be filed during the period of October 1-March 31st of the tax year in order to receive the Senior Deduction. Unfortunately the Petitioner failed to submit an application in any of the years for which he is requesting the Senior Deduction. The Commission recognizes that the Petitioner is elderly and has experienced health problems in recent years. The Commission has considered the documentation and testimony of both parties. The Commission finds that the Petitioner is ineligible for the Senior Deduction for tax years 2007, 2008, 2009, 2010, 2011, and 2012 based on his failure to submit the required application.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq. Karla Christensen James Walker

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.

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Date: January 16, 2013

Legal Description of Property

Square: 3106 Lot: 0048 **Homestead Deduction TY's 2011 and 2012**

Property Address: 23 S Street, NW

ORIGINAL ASSESSMENT		**FINAL ASSESSMENT**	
Land		Land	
Building		Building	
Total		Total	

Rationale:

The basis of this appeal is qualification for the Homestead Deduction for tax years 2011 and 2012. In this case, the Petitioners were under the impression that the title company filed their completed Homestead Deduction application at the time of their closing, December 8, 2010. It is unclear whether the title company failed to submit the application or if the application was misplaced by the Recorder of Deeds. Regardless the end result was that the Petitioners did not receive the Homestead Deduction for tax years 2011 and 2012. The Commission has reviewed the evidence and considered the testimony of both parties. The Commission finds that the Petitioners have provided sufficient evidence to demonstrate that they moved into their home shortly following their closing and remained domiciled in the District of Columbia for the referenced tax years. The Commission finds that retroactive relief is warranted in this case. Accordingly, the Commission grants the Petitioners the Homestead Deduction for tax years 2011 and 2012.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq. James Walker Karla Christensen

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.

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Date: January 16, 2013

Legal Description of Property

Square: 3125 Lot: 0015

Homestead Deduction TY's 2009, 2010, 2011, and 2012

Property Address: 163 Adams Street, NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale:

The basis of this appeal is qualification for the Homestead Deduction for tax years 2009, 2010, 2011, and 2012. The Commission has reviewed the documentation provided by both parties and finds that the Petitioner submitted insufficient evidence to establish domicile in the District of Columbia for the referenced tax years. The Commission therefore denies the Petitioner the Homestead Deduction for tax years 2009, 2010, 2011, and 2012.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

James Walker

Karla Christensen

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.

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Date: January 16, 2013

Legal Description of Property

Square: 5371 Lot: 0014

Homestead Deduction TY's 2009 and 2010

Property Address: 1826 41st Place, SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land		Land	
Building		Building	
Total		Total	

Rationale:

The basis of this appeal is qualification for the Homestead Deduction for tax years 2009 and 2010. The Commission has reviewed the documentation submitted and considered the oral testimony of the parties. The OTR contends that the Petitioner was receiving the Homestead Deduction in both Maryland and the District of Columbia during tax years 2009 and 2010. The Commission finds that the Petitioner submitted sufficient evidence to demonstrate that she was in fact domiciled in the District of Columbia during the referenced tax years. The Commission has no authority to determine or enforce the qualifications for establishing domicile in the State of Maryland as Maryland is a separately-governed jurisdiction.

The Commission grants the Petitioner the Homestead Deduction for tax years 2009 and 2010.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq. James Walker Karla Christensen

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.