

**Real Property Tax Appeals Commission  
Minutes of the Public Meeting held on  
Wednesday, March 6, 2013**

Chairperson Gregory Syphax called to order the Commission's Board's first public meeting for 2013 on March 6, 2013, at 2:04 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4<sup>th</sup> Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Karla Christensen, Cliftine Jones, Hillary Lovick, Frank Sanders, James "Skip" Walker, Sean Warfield, and Trent Williams. Andrew Dorchester, and Don Isaac, Jr., were absent from the meeting. Executive Director, Carlynn Fuller Jenkins and her administrative staff consisting of Judith Brightwell, Sophia Murray and Debra Spencer were also in attendance.

Chairman Syphax opened the meeting with his report. He informed those in attendance that the Commission had its first Budget Review Team meeting and it went well with no changes to the budget for FT 2014. He also spoke briefly about the performance oversight hearing in February during which he, Mr. Amato and Carlynn Fuller Jenkins provided testimony. He summarized the testimony of 3 public witnesses – Marie Drissel, Jeremy Chitlik and Bart Uze. Ms. Drissel testified and complimented the Commission. Mr. Chitlik testified on behalf of AOBA and he noted a few concerns but indicated that overall improvements have been made. Mr. Uze testified on behalf of Ryan tax services. During his testimony he kept referring to BRPAA rules instead of the Commission. He criticized the hearing process and the sometimes unorganized way the hearings proceed. As a result of Mr. Uze's testimony Mr. Syphax has asked Mr. Amato to design and conduct training to inform the Commissioners on hearing procedures. Mr. Uze also raised concerns about the Commission using additional information and verifying information they receive from the Petitioners and OTR. Mr. Uze believes this type of evidence should not be considered in the decision since it is not part of the record during the hearing. Mr. Syphax disagrees with Mr. Uze and indicated that the Commission's regulations allow this practice and that Commissioners should continue to use their knowledge and resources. Petitioners have an opportunity to respond and request a rehearing if necessary.

Mr. Syphax reviewed the Commission's outreach efforts. All ANCs were contacted by email; two emails were sent to at least 2 commissioners. A total of 39 ANCs were contacted and only 4 responded. On February 28, 2013, presentation was given on Wed 4 at Lowell School. There were only 4 people in attendance. March 7<sup>th</sup> there will be another presentation at Sergeant Memorial Church at 7 pm. April 16<sup>th</sup> another presentation will be given at the Methodist Home on Connecticut Avenue at 6:30 pm and then on April 17<sup>th</sup> ANC 2A will hold its meeting, time is TBD.

Mr. Syphax attended an event with Ms. Chan at AARP and a possible partnership is being explored. At that event he met a SW neighborhood association representative who requested setting up a presentation for that group.

Upcoming training: March 19<sup>th</sup> (tentative) at DCHFA on Low Income Housing Tax Credit Properties. It the goal that Commissioners will be able to gain knowledge that will be useful in the valuation of those type of properties.

Also, field trips are being planned to visit major properties. March 7<sup>th</sup> the Commissioners will visit the Jefferson Hotel. Four properties have already been visited. Commissioners were able to ascertain that the way the Petitioners present the properties is different from the actual state of the properties. For example: Petitioners will testify about below grade space and that it should be valued at \$25 or \$30 per square foot. The Commission will ask if the space has windows and the Petitioner does not know. Prime example of this is North Capitol and K Streets where the below grade space has a moat around it and windows making it just like the upper floors. If the Petitioner does not know the condition of the property, the Commissioners should know so that's why it is important to make the field visits. Mr. Syphax also stated that sometimes even the assessor from OTR does not know what the property looks like. Mr. Syphax suggested that Commissioners, during the off-season should spend 1-2 days per week targeting and visiting properties that file appeals every year. Emails will be sent to the Commissioners to inform of the dates and locations.

Mr. Syphax discussed the need to learn about Leed certified green buildings. There will be a tour next week at the US Green Building Council. Commissioners should become familiar with the terminology that is used for green buildings. Karla Christensen recommended speaking also to brokers regarding the return on investment in these properties. US Green Building council will promote that it is worth the extra expense but brokers/owners say it does not guarantee an ability to charge a higher rent.

Vice-Chair Richard Amato gave his report. Mr. Amato indicated that the emergency regulations were published and comments were received from Wilkes Artis and AOBA. The Commission reviewed the comments, accepted some and rejected others. All non legal comments and corresponding action by the Commission must be presented to the Mayor's Office of Policy and Legislative Affairs for review and approval. There was one legal comment and that will be sent to the Office of the Attorney General (OAG) for review and advice. Once the Commission receives responses and clearance from both entities then the final regulations will be published.

Ms. Fuller Jenkins gave her report and reiterated a portion of her testimony that was given at the performance oversight hearing. She thanked the Commissioners and staff for their hard work in meeting the February 1<sup>st</sup> deadline. Then a recap on the TY 2013 season was given. A total of 3,486 cases were received. The Annual Report will breakdown the number of cases heard per Commissioner and number of hours billed by the part-time Commissioners. Ms. Fuller Jenkins clarified the caseload count and what the numbers really indicate. She indicated that everyone should keep in mind that the law states that every lot is a separate case. A large multi-lot property such as an apartment building/condominium can have over 300 lots (each unit is a lot); however all lots are heard in one combined hearing not one separate hearing per lot. So the raw number reflected in the number of cases heard by a Commissioner does not give an indicated of

how hard or not a particular Commissioner has worked. For example, Mr. Syphax is shown to have heard over 1700 cases. Anyone looking at this raw number would think that he sat on 1700 separate hearings; however, he sat on almost all of the very large multi-lot cases. Also some cases are more complicated than others and so Commissioners are selected to sit on a panel based on specific expertise that they possess that is relevant to the cases being heard that day. For commercial properties, in order to not have a situation where we have to reschedule a lot of cases, we allow that Petitioner to identify dates and cases. Once the schedule has been set then I identify the types of properties on the schedule and meet with Mr. Syphax to identify the Commissioners to hear those cases. Mr. Syphax will indicate a certain Commissioner has this expertise or another Commission he wants to learn about valuation of the type of properties being appealed and this is how the panels are constructed.

Ms. Fuller Jenkins also reminded the Commissioners that she needs to know which decisions they authored so an analysis on time spent per case can be performed. Of the 3,486 cases, 2,491 (2%) were sustained, 601 (18%) were reduced, 4 (<1%) were increased, 1 recommendation, 88 cases were withdrawn and 258 cases were resolved by Stipulation Agreements (vs. 906 last year).

Several Commissioners raised concerns that some reduction were actually because of recommendations. Ms. Fuller Jenkins indicated that if Mr. Syphax was to reflect this then staff will go back and correct the number. Ms. Fuller Jenkins reminded the Commissioners that Judy does not read the decisions; she performs data entry so the Commissioners must indicate in the box that it is a recommendation.

Ms. Fuller Jenkins gave the history of how the statistics regarding recommendations came into being. She indicated that recommendations became an issue several years ago under BRPAA the practice was to just accept the assessor recommendation without any further analysis by the Board. The Board began to receive a lot of criticism from the public indicated that there were too many reductions in the assessments. Mr. Robert Cooper was the Vice Chair and began to say that because recommendations did not require a supervisor's approval BRPAA would no longer just routinely accept them. His position was that if the Petitioner and OTR agreed on the lower number then they should enter into a stipulation agreement because BRPAA would no longer be charged with the reduction.

Ruth Werner from Councilmember Evans office indicated that would talk to Council member Evans regarding the collection of data as it pertains to recommendations. Trent Williams indicated that in several of the cases where the recommendation was accepted it was because of blatant error by OTR and he feels it is important to show that the assessment was incorrect.

Ms. Fuller Jenkins stated that there were probably fewer than 30 requests for rehearings. Ms. Fuller Jenkins indicated that all decisions have been scanned and uploaded and placed on the website. The decisions were scanned in groups based on the hearing dates. Staff is in the process of scanning TY 2011 files. The law requires 3 years of files on-site so Ty 2011 is being prepared for shipment to the archives and once finished we will go back and scan TY 2012 and then 2013 since only the decisions for TY 2013 have been scanned so far. There are two temporary staff helping in this effort.

Mr. Syphax asked if the public had any comments. Mr. David Fuss talked about the comments from Wilkes Artis in the rulemaking and wanted to know if the rules were being held in abeyance or if they are in effect. Mr. Amato responded and indicated that the comments are being reviewed and final rules won't be published until cleared by OPLA. Ms. Fuller Jenkins responded that the proposed regulations issued in October are currently in effect.

Mr. Fuss indicated that the case totals given do not add up to the overall total and Ms. Fuller Jenkins explained that only the valuation cases are counted in terms of reduced, sustained, etc. Homestead and Classification cases are not put into the OTR tracking system. Mr. Fuss also wondered why stipulation agreements were included in the report but not as a requirement in the regulations. Ms. Fuller Jenkins explained that the inclusion of the number of stipulations was also a product of the years-ago criticism of the Board for the number of reductions. The then chairperson, Towanda Bryant instructed staff to begin keeping statistics on all actions taken in a case. There have been some changes in OTR that now require supervisory review and approval of assessors' actions.

Mr. Fuss asked about searchable decisions on the website and Ms. Fuller Jenkins explained that OCTO was asked to do his; however, they do not have the necessary manpower at this time. Mr. Fuss also expressed appreciation for the public meetings and indicated that his firm is open to suggestions on how they can improve their submissions since it such a large volume of filings.

Ms. Marie Drissel relayed her surprise in OCTO's response about the website and indicated that she would be contacting them as well as Councilmember Evans to push for the changes. She offered some observations regarding the decisions issued by the Commission and indicated that she was stunned to see that for the first time in the many years since she has been monitoring this process she see decisions that she can read and understand and she is really impressed.

Ms. Drissel spoke about her concerns with OTR using renovated properties as comparables for non renovated properties and how it is a serious problem for the elderly, the poor and the African American communities and has a serious effect on expediting gentrification. She also spoke about her concerns around OTR's acceptance of equalization as a basis of appeal. She informed the Commission about the DC Tax Revision Commission and its work and meetings.

Mr. Syphax indicated that he plans to have a meeting with OTR to address some of the very same issues raised by Ms. Drissel.

Ms. Ruth Werner informed the Commission that Alvin Jackson's confirmation hearing is scheduled for March 20<sup>th</sup>. She also indicated that she was saddened to hear that so few ANCs responded to the outreach efforts. She also indicated that the Tax Revision Commission meets the 1<sup>st</sup> Monday of every month and the meetings are open to the public. Former Mayor Anthony Williams is the chair and perhaps RPTAC could give a presentation during one of its meetings.

Mr. Syphax thanked everyone for coming and the meeting was adjourned at 3:40 p.m.