



**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 3, 2013

**Legal Description of Property**

Square: 0076 Lot: 0091

Property Address: 2001 K Street NW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

Land	48,154,000	Land	48,154,000
Building	109,527,980	Building	109,527,980
Total	\$ 157,681,980	Total	\$ 157,681,980

**Rationale:** Pursuant to the statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012 valuation date.

The subject property is an office building located in the CBD submarket. The Petitioner raises the following issues on appeal: net rentable area, income attributable to building's fitness center; market office rent; vacancy rate; expense allowance; vacate probability; lease-up costs; and capitalization rate. An appraisal as of January 1, 2012 is the basis for the Petitioner's value of the subject property.

Prior to the RPTAC hearing, OTR adjusted the net rentable area in their analysis to match that of the Petitioner. After factoring in a few more adjustments to the analysis, the property value reflected a 1.68% reduction. The Petitioner argues that OTR's lease-up costs and capitalization rate applied to the analysis are too low. OTR argues that the appraisal uses a 10-year lease-up assumption which results in higher lease-up costs, and OTR cites location and achieving trophy-level rents as the bases for their capitalization rate. The Commission finds OTR's lease-up costs and capitalization rate to be reasonable. Further, pursuant to D.C. Official Code § 47-825.01a(e)(4)(C)(ii)(2012 Supp.), the Commission is authorized to raise or lower the estimated value of any real property which it finds to be more than five per centum above or below the estimated market value" of the property. The new value does not meet the 5% threshold; therefore, the Commission sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

Karla Christensen

Gregory Syphax

Frank Sanders

**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 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.



**Real Property Tax Appeals Commission**

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Date: January 16, 2013

**Legal Description of Property**

Square: 0076 Lot: 0863

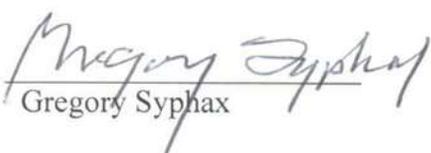
Property Address: K Street NW

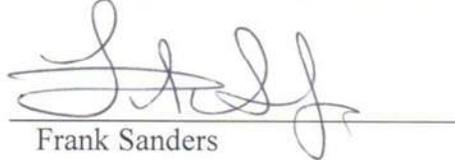
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,879,800	Land	1,879,800
Building	221,300	Building	221,300
Total	\$ 2,101,100	Total	\$ 2,101,100

**Rationale:**

The Petitioner did not challenge the assessment. The Commission hereby sustains the proposed assessment for TY 2013.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
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 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.



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Date: January 16, 2013

**Legal Description of Property**

Square: 0076 Lot: 0864

Property Address: 2029 K Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	5,418,400	Land	5,418,400
Building	2,320,600	Building	2,320,600
Total	\$ 7,739,000	Total	\$ 7,739,000

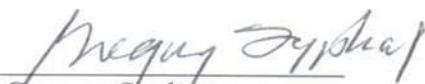
**Rationale:** The subject property is a large Class "B" office building located in the Downtown CBD (Golden Triangle) near the corner of 21st & K Streets. The building was built in 1967 and is situated on two interior lots. The property was last renovated in 1986 and there are no "on-site" parking accommodations.

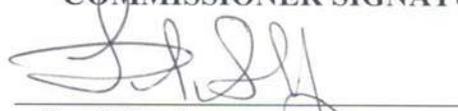
The Petitioner's appeal is based on the claim that the Office of Tax and Revenue (OTR) committed several errors in its valuation analysis which rendered an erroneous proposed assessment. Although the basis of the appeal included the issue of equalization, the Petitioner presented no argument on this issue. The appeal is based entirely on the results of The Income Approach analysis. The errors purportedly made by the OTR involve the estimates for office rent, expense allowance, and capitalization rate.

The office rents within the subject building were all contracted in 2008 and 2009. The Petitioner cites the most recent office lease is dated November 2011 and relates that lease to its estimate of fair rent as of the effective date of the assessment on January 1, 2012. However, the Petitioner's rent roll indicates that the lease is actually dated November 2009. The office rent estimated by the OTR is equivalent to the average office rent in the building. Since no evidence was submitted by the Petitioner that indicates that the OTR's rent estimate is erroneous, the Commission is not compelled to modify the market rent estimate in its income analysis.

The Petitioner's claim that the OTR's expense allowance is too low has been redressed by the OTR Assessor where the estimate is now identical to what is reported on the Petitioner's most recent Income and Expense form submission. The Petitioner's claim that the capitalization rate used by the OTR is too low and erroneous is unsupported by relevant or comparable market data. The Commission hereby sustains the proposed assessment for TY 2013.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
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 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.



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Date: January 2, 2013

**Legal Description of Property**

Square: 0086 Lot: 0844

Property Address: 1900 K Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	65,232,000	Land	65,232,000
Building	158,637,930	Building	158,637,930
Total	\$ 223,869,930	Total	\$ 223,869,930

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012 valuation date.

The subject property is an office building located in the CBD submarket. The Petitioner raises the following issues on appeal: market office rent; capital expenditures; and capitalization rate. An appraisal as of January 1, 2012 is the basis for the Petitioner's value of the subject property. The Petitioner argues that actual leases as well as market information reflect an accurate market rate. Since OTR's NOI is less than the appraisal's NOI, the Office of Tax and Revenue states the market rent issue is moot. The Commission finds OTR's market office rent reasonable. The Petitioner and OTR use a present value of capital improvements; however, OTR does not include renovation costs. Since the improvements are spread over a five year period and subject to fluctuations, the Commission finds OTR's figure to be reasonable. The remaining disputed issue is capitalization rate and the Commission finds OTR's analysis to be reasonable based on the subject's property's commercial business district location. Therefore the Commission sustains the Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

Karla Christensen

Gregory Syphax

Frank Sanders

**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 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.



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Date: January 15, 2013

**Legal Description of Property**

Square: 0078 Lot: 0037

Property Address: 2011 I Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	8,109,400	Land	8,109,400
Building	4,367,300	Building	2,492,750
Total	\$ 12,476,700	Total	\$ 10,602,150

**Rationale:**

The subject property is a 38,131 square foot office building which was built in 1967. The property is located in Downtown CBD (Golden Triangle) and is owned by Pepperdine University. The property includes 12 parking spaces, 24,304 sq. ft. of office space, 3,925 sq. ft. retail space and 9,776 sq. ft. of residential space on the top two floors (office space converted into dormitory space for students by Pepperdine University).

The Petitioner's appeal is based on the claim that the Office of Tax and Revenue (OTR) committed several errors in its valuation analysis which rendered an erroneous proposed assessment. Although the basis of the appeal included the issue of equalization, the Petitioner presented no argument on this issue. The appeal is based entirely on the results of the Income Approach analysis. The errors purportedly made by the OTR involve the estimates for office rent, vacancy rate, and capitalization rate. In this case, the Commission agrees with the Petitioner's that the market rent should be reduced and the vacancy rate should be increased; however, the Commission finds the Petitioner's argument that the OTR's rent estimates for the top two floors are erroneous because they reflect office space rents and not residential/dormitory space to be unpersuasive. The owner's decision to use the space for residential/dormitory space and collect rents that are below market is considered a business decision and does not represent the highest and best use of the space. On the issue of capitalization rate, the Petitioner failed to show that the capitalization rate is erroneous. Based on the results of the Commission's recalculations for office rent and vacancy rate, the reduction in the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

Frank Sanders

Gregory Syphax

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 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.



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Date: January 15, 2013

**Legal Description of Property**

Square: 0078 Lot: 0040

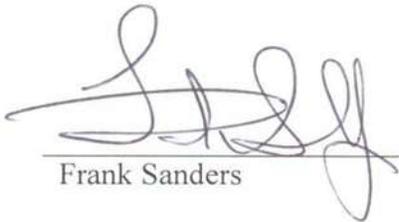
Property Address: 2001 Pennsylvania Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	43,350,000	Land	43,350,000
Building	49,025,400	Building	40,589,210
Total	\$ 92,375,400	Total	\$ 83,939,210

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The issues presented by the Petitioner were office rent, expenses, vacancy rate, other income, vacate probability, lease growth rate, and capitalization rate. Prior to the hearing, the Office of Tax and Revenue (OTR) reviewed the updated income and expense reports submitted by the Petitioner and addressed the vacancy rate, "other" income and lease growth rate. The Petitioner failed to show that the vacate probability and capitalization rate used by the Office of Tax and Revenue are erroneous. The Commission agrees with the Petitioner that, in this case, the market rent should be reduced, and that the expenses should be increased to the actual expense as listed on the Petitioner's most recent Income and Expense form submission. Therefore, the Commission finds that a reduction in the proposed Tax Year 2013 assessment is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Gregory Syphax

  
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 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.



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Date: January 22, 2013

#### Legal Description of Property

Square: 0078 Lot: 0848

Property Address: 2099 Pennsylvania Avenue NW

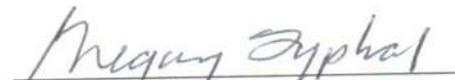
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	54,999,000	Land	54,999,000
Building	103,128,800	Building	103,128,800
Total	\$ 158,127,800	Total	\$ 158,127,800

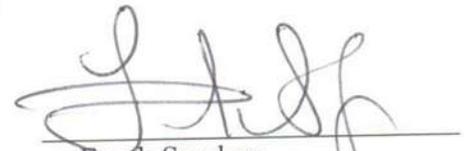
**Rationale:** The subject property consists of a large Class A, office building which was built in 2000. The building contains approximately 199,853 sq. ft. of net rentable area (NRA) and is situated on an 18,333 sq. ft. lot. The property is well located in the "West End" of Downtown CBD. The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). According to record, the subject property sold in an "arms-length transaction" on January 31, 2012. Although the sale occurred after the effective date of valuation, it is assumed to have been under contract for that amount as of the effective date.

The Petitioner's appeal is submitted on the basis of equalization claiming that the Assessor for the Office of Tax and Revenue (OTR) "valued the property in a non-uniform and unequalized manner". The Petitioner further claims that the Assessor departed from the OTR's standard income approach valuation guidelines just to arrive at the value reflected by the recent sale price. However, prior to the hearing at RPTAC, the Assessor addressed some of the concerns by making certain changes to vacancy probability and imputed rent for lower level space. These changes were acknowledged and accepted by the Commission. The Petitioner fails to show that the Assessor's estimates for tenant improvements and capitalization rate are erroneous. After factoring in these changes, the Commission finds that the new value does not meet the requirement of the 5% rule contained in D.C. Official Code § 47-825.01a(e)(4)(C)(ii)(2012 Supp.). This code provision only authorizes the Commission to "raise or lower the estimated value of any real property which it finds to be more than five per centum above or below the estimated market value" of the property. See *1776 K Street Associates v. District of Columbia*, 446 A.2d 1114, 1116 (D.C. 1982). The Commission therefore sustains the proposed assessment for Tax Year 2013.

#### COMMISSIONER SIGNATURES

  
Karla Christensen

  
Gregory Syphax

  
Frank Sanders

#### 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 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.



### Real Property Tax Appeals Commission

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Date: January 15, 2013

#### Legal Description of Property

Square: 0085 Lot: 0060

Property Address: 1909 K Street NW

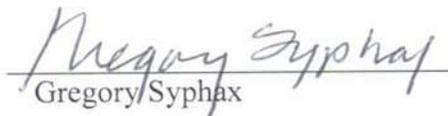
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	44,946,000	Land	44,946,000
Building	84,833,100	Building	76,707,410
Total	\$ 129,779,100	Total	\$ 121,653,410

#### Rationale:

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The issues presented by the Petitioner were expenses, capital expenditures, tenant improvements, net rentable area, and capitalization rate. The Petitioner filed to show that the expenses and capitalization rate used by the Office of Tax and Revenue (OTR) are erroneous. The Commission agrees with the Petitioner that, in this case, the capital expenditures should be considered, the tenant improvements should be increased, and the Office of Tax and Revenue (OTR) overstated the net rentable area of the building. Therefore, the Commission finds that a reduction in the proposed Tax Year 2013 assessment is warranted.

#### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Gregory Syphax

  
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 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.



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Date: January 17, 2013

**Legal Description of Property**

Square: 0085 Lot: 0061

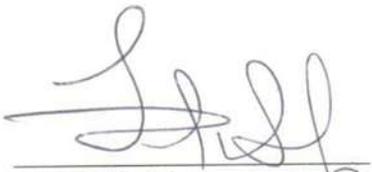
Property Address: 1020 19<sup>th</sup> Street NW

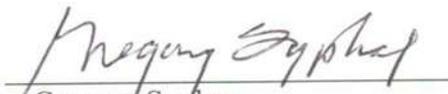
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	20,246,200	Land	20,246,200
Building	20,995,100	Building	18,522,600
Total	\$ 41,241,300	Total	\$ 38,768,800

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the equalization issue. The issues presented by the Petitioner were office rent, below-grade office rent, expenses, vacancy rate, lease growth rate, and capitalization rate. The Office of Tax and Revenue (OTR) reviewed the updated income and expense reports submitted by the Petitioner prior to the RPTAC hearing and address the below-grade office rent, vacancy rate, and lease growth rate. However, the Petitioner failed to show that the expenses and capitalization rate used by the Office of Tax and Revenue were erroneous. The Commission agrees with the Petitioner that the office rent should be decreased which also requires a decrease in lease-up costs. Based on the results of the Commissions recalculations, a reduction in the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Gregory Syphax

  
Karla Christensen  
Dissent – See Attached

**FURTHER APPEAL PROCEDURES**

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Date: January 15, 2013

**Legal Description of Property**

Square: 0085 Lot: 0830

Property Address: 1900 L Street NW

**ORIGINAL ASSESSMENT**

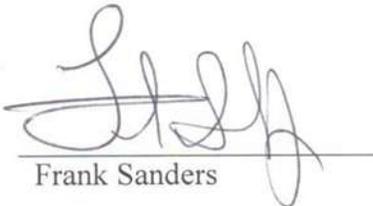
**FINAL ASSESSMENT**

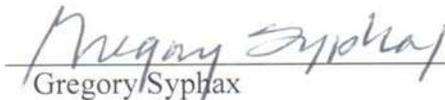
Land	29,530,800	Land	29,530,800
Building	8,515,230	Building	5,898,660
Total	\$ 38,046,030	Total	\$ 35,429,460

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The issues presented by the Petitioner were office rent, expenses, vacancy rate, and capitalization rate. The Office of Tax and Revenue (OTR) reviewed the updated income and expense reports submitted by the Petitioner and addressed the vacancy rate. The Commission agrees with the Petitioner that the office rent should be decreased and that the expenses should be increased at least to the actual expenses reported on the 2013 income and expense reports. The Commission has also corrected the lease-up cost based upon the adjusted market rents. The Petitioner failed to show that the capitalization rate used by the Office of Tax and Revenue is erroneous. Therefore, the Commission has reduced the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Gregory Syphax

  
Karla Christensen  
Dissent – See Attached

**FURTHER APPEAL PROCEDURES**

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BELOW

Date: January 15, 2013

**Legal Description of Property**

Square: 0085 Lot: 0830

**DISSENT OPINION**

Property Address: 1900 L Street NW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	29,530,800	Land	29,530,800
Building	8,515,230	Building	5,898,660
Total	\$ 38,046,030	Total	\$ 35,429,460

**Rationale:**

The subject property is a Class B multi-lot office building. The issues raised in the appeal are office rent, expenses, vacancy rate, and capitalization rate. The Petitioner argues that the Office of Tax and Revenue's (OTR's) market rent of \$41.00 per square foot is too high and should be decreased to \$39.00 per square foot.

While the Petitioner provided evidence for modifications to the expenses and the vacancy rate, they did not in my opinion provide evidence for modifications to the office rent or capitalization rate. After considering the changes in expenses and vacancy rate, the new values is less than 5% of the proposed assessment. Pursuant to D.C. Official Code §47-825.01 a(e)(4)(c)(ii)(2012 Supp.), the Commission is authorized to "raised or lower the estimated value of any real property which it finds to be more than five per centum above or below the estimated market value" of the property.

For the aforementioned reason, I respectfully dissent from the majority's decision to reduce the subject property's proposed assessment for the Tax Year 2013.

  
Karla Christensen



### Real Property Tax Appeals Commission

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Date: January 23, 2013

#### Legal Description of Property

Square: 0085 Lot: 0843

Property Address: 1920 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	25,807,080	Land	25,807,080
Building	15,907,620	Building	15,907,620
Total	\$ 41,714,700	Total	\$ 41,714,700

#### Rationale:

The subject property is a large, Class B, multi-tenant office building with ground level retail space which was built in 1968. The building contains approximately 103,082 sq. ft. of net rentable area (NRA) and is situated on a 16.543 sq. ft. lot. The Property is well located in the "West End" of Downtown CBD. The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013).

The Petitioner's appeal is submitted on the basis of equalization and valuation. The Petitioner claims that the proposed value is unjustified due to the Assessor's overstated estimates for office rent, insufficient allowance for expenses, insufficient vacancy rate, incorrect lease growth rate, and low estimated capitalization rate. However, prior to the hearing at the Real Property Tax Appeals Commission (RPTAC), the Assessor addressed most of the Petitioner's concerns by lowering the imputed rental rate, increasing the vacancy rate, and reducing the lease growth rate. These changes were acknowledged and accepted by the Commission. The Petitioner fails to show that the Assessor's estimates for tenant improvements and capitalization rate are erroneous. After factoring in these changes, the slight change in the assessment does not meet the requirement of the 5% rule contained in D.C. Official Code §47-825.01a(e)(4)(C)(ii)(2012 Supp.). This code provision only authorizes the Commission to raise or "lower the estimated value of any real property which it finds to be more than five per centum above or below the estimated market value" of the property. See *1776 K Street Associates v. District of Columbia*, 446 A.2d 1114, 1116 (D.C. 1982). The Commission therefore sustains the proposed assessment for Tax Year 2013.

#### COMMISSIONER SIGNATURES

Frank Sanders

Karla Christensen

Gregory Syphax

#### FURTHER APPEAL PROCEDURES

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Date: January 15, 2013

**Legal Description of Property**

Square: 0085 Lot: 0844

Property Address: 1999 K Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	39,822,400	Land	39,822,400
Building	206,832,500	Building	206,832,500
Total	\$ 246,654,900	Total	\$ 246,654,900

**Rationale:** The subject property is a newly constructed (2009), Class "A" office building with long-term leases which is located in the Downtown CBD. The appeal is based on the Petitioner's claim that the Office of Tax and Revenue (OTR) committed several errors in its valuation analysis which resulted in an erroneous proposed assessment for Tax Year 2013. The main issues of the appeal centers on the OTR's estimates for vacancy rate, expense allowance, growth rate, and capitalization rate.

The Petitioner's argument for a change in the OTR's vacancy rate from 5.5% to 6.5% was acknowledged and accepted by the OTR and the Commission. The Petitioner's argument that the expense allowance was too low was unpersuasive to the Commission since the OTR estimate matched what was actually reported on the owner's Income and Expense form submission. The issue that growth rate should not be included in the analysis was also addressed by the OTR and was consequently removed. The last issue concerning the selection of the appropriate capitalization rate appears to be a matter of differences in opinion between the Petitioner and the OTR. Considering the newness of the building, the attractive long-term leases, ideal location, and lack of a convincing argument by the Petitioner that the rate should be higher, the Commission is not compelled to increase the capitalization rate used by the OTR.

Pursuant to D.C. Official Code §47-825.01 a(e)(4)(C)(ii)(2012 Supp.), the Commission has the responsibility to "raise or lower the estimated value of any real property which it finds to be more than five per centum above or below the estimated market value" of the property. In this case, the Commission finds that the modification to the OTR's analysis to reflect the appropriate vacancy rate does not reduce the property's proposed assessment by more than 5%. The Commission hereby sustains the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

Frank Sanders

Gregory Syphax

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 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.



**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 15, 2013

**Legal Description of Property**

Square: 0086 Lot: 0845

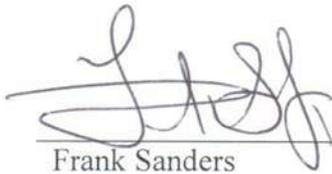
Property Address: 900 19<sup>th</sup> Street NW

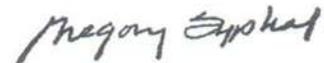
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	30,720,600	Land	30,720,600
Building	19,843,100	Building	19,843,100
Total	\$ 50,563,700	Total	\$ 50,563,700

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The issues presented by the Petitioner were retail rent, expenses, vacancy rated, lease-up assumptions, lease growth rate and capitalization rate. Prior to the hearing, the Office of Tax and Revenue (OTR) reviewed the updated income and expense reports submitted by the Petitioner and addressed the retail rent, vacancy rate, lease-up assumptions and lease growth rate. The Petitioner failed to show that the expenses and capitalization rate used by the Office of Tax and Revenue are erroneous. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Gregory Syphax

  
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 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.



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Date: December 17, 2012

**Legal Description of Property**

Square: 0105 Lot: 0023

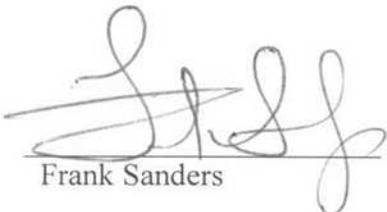
Property Address: 1808 I Street NW

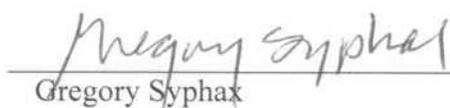
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	5,499,000	Land	5,499,000
Building	15,423,500	Building	15,423,500
Total	\$ 20,922,500	Total	\$ 20,922,500

**Rationale:** In this case, the Petitioner raised the following issues: market office and retail rents, expenses, vacancy rate, vacate probability, lease growth rate, and capitalization rate. Prior to the RPTAC hearing, the Office of Tax and Revenue (OTR) Assessor reviewed the updated income and expense reports and addressed the following issues: office rent, retail rent, expenses, vacancy rate, and lease growth rate to arrive at a new value which is higher than the proposed assessment. The vacate probability and capitalization rate remain in dispute. The Petitioner contends that the vacate probability and capitalization rate must be increased to account for the buildings high vacancy. The Commission finds OTR's analysis as to these remaining issues to be reasonable and the Petitioner failed to demonstrate by a preponderance of the evidence that OTR erred in its analysis on these issues.

During the hearing, the Petitioner and the OTR Assessor agreed that there was an error in calculating the building's long term rent. The Commission corrected the error and applied a revised long-term rent to arrive at a new value which is less than 5% of the proposed assessment. Pursuant to D.C. Official Code § 47-825.01a(e)(4)(C)(ii)(2012 Supp.), the Commission is only authorized to "raise or lower the estimated market value" of any real property which it finds to be more than five per centum above or below the estimated market value" of the property. The new value does not meet this threshold. The proposed Tax Year 2013 assessment is sustained.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Gregory Syphax

  
Hillary Lovick, Esq.

**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 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.



**Real Property Tax Appeals Commission**

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Date: December 17, 2012

**Legal Description of Property**

Square: 0105 Lot: 0844

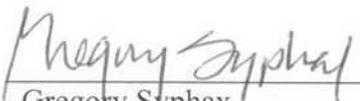
Property Address: 1815 Pennsylvania Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	75,762,000	Land	75,762,000
Building	165,765,800	Building	165,765,800
Total	\$ 241,527,800	Total	\$ 241,527,800

**Rationale:**

The main disputed issue in this case is the capitalization rate. The Petitioner contends that the Office of Tax and Revenue (OTR's) use of a trophy capitalization rate in its valuation of the subject is unwarranted and unsupported based on the latter 2010 sale of a comparable building in the same block as the subject at a Class A range capitalization rate; further, the 2010 sale referenced by the Petitioner is specifically cited in OTR's Tax Year 2013 Pertinent Data Book. The Commission has reviewed the documentation provided by the Petitioner in support of the contention that the subject and the building sold in latter 2010 are comparable and finds that the buildings are not similar. Accordingly, the Commission finds that the Petitioner failed to establish by a preponderance of the evidence that OTR erred in its capitalization rate analysis and the proposed Tax Year 2013 assessment is sustained.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Hillary Lovick, Esq.

  
Frank Sanders

**FURTHER APPEAL PROCEDURES**

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Date: December 17, 2012

**Legal Description of Property**

Square: 0105 Lot: 0845

Property Address: 1801 Pennsylvania Avenue NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	51,600,000	Land	51,600,000
Building	89,294,400	Building	89,294,400
Total	\$ 140,894,400	Total	\$ 140,894,400

**Rationale:** In this case, the Petitioner raised the following issues: market rent applied to management office space, long term office rent, expenses, vacancy rate, capital expenditures, parking income, lease growth rate, and capitalization rate. Prior to the PRTAC hearing, the Office of Tax and Revenue (OTR) Assessor reviewed the updated income and expense reports and addressed the following issues: market rent applied to management office space, long-term office rent, expenses, vacancy rate, capital expenditures, parking income, and lease growth rate to arrive at a new value which is higher than the proposed assessment. The Petitioner contends that the trophy capitalization rate applied by OTR is unsupported based on a recent sale of a comparable building located in the same block as the subject at a Class A range capitalization rate. The comparable sale cited by the Petitioner in support of its capitalization rate argument is not a similar building to the subject in the Commission’s view. The Commission finds OTR’s analysis as to the aforementioned issues raised by the Petitioner to be reasonable and the Petitioner failed to demonstrate by a preponderance of the evidence that OTR erred in its analysis as to these issues.

During the hearing, the Petitioner and the OTR Assessor agreed that the other income OTR included in its analysis should be removed because such income was already accounted for through rent pass-thrus. The Commission removed the other income and arrived at a new value which is less than five percent of the proposed assessment. Pursuant to D.C. Official Code § 47-825.01a(e)(4)(C)(ii)(2012 Supp.), the Commission is only authorized to “raise or lower the estimated market value” of any real property which it finds to be more than five per centum above or below the estimated market value” of the property. The new value does not meet this threshold. The proposed Tax Year 2013 assessment is sustained.

**COMMISSIONER SIGNATURES**

Frank Sanders

Gregory Syphax  
**FURTHER APPEAL PROCEDURES**

Hillary Lovick, Esq.

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.



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BELOW

Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2124

Property Address: 1001 3<sup>rd</sup> Street SW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

  
Richard Amato, Esq.

**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 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.

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
 OFFICE OF THE CHIEF FINANCIAL OFFICER  
 OFFICE OF TAX AND REVENUE  
 REAL PROPERTY TAX ADMINISTRATION



**RECEIVED**  
 JAN - 9 2013  
 REAL PROPERTY TAX  
 APPEALS COMMISSION

**RPTAC ASSESSMENT STIPULATION FORM**

Square	0542	Suffix		Lot (s)	2124-2251
Property Address	1001 3 <sup>RD</sup> Street SW				
Petitioner	Park Inn Associates LP				

**STIPULATION AGREEMENT**

IT IS HEREBY AGREED BY AND BETWEEN THE PETITIONER AND THE DISTRICT OF COLUMBIA THAT IN ORDER TO EXPEDITIOUSLY SETTLE THIS MATTER, EACH PARTY AGREES TO STIPULATE TO THE ESTIMATED MARKET VALUE FOR THE SUBJECT PROPERTY FOR TAX YEAR 2013 AS FOLLOWS:

	PROPOSED ASSESSED VALUE (Assessed value after First Level)	STIPULATED ASSESSED VALUE
LAND	\$4,227,670	\$4,227,670
IMPROVEMENTS	\$9,340,800	\$8,250,640
TOTAL	\$13,568,590	\$12,478,310

STIPULATED PERCENTAGE CHANGE: -8 % STIPULATED VALUE CHANGE \$ 1,090,280

**JUSTIFICATION:** The subject property is a 128 unit investment condominium. The adjustment in the assessment is based upon a review of the tax year 2013 income and expense statement submitted by the petitioner. The attached worksheets indicate the original assessments (FLA) and revised assessments (RPTAC).

BY ENTERING INTO THIS STIPULATION AGREEMENT, THE PARTIES AGREE THAT UPON ACCEPTANCE BY THE PARTIES AND THE REAL PROPERTY TAX APPEALS COMMISSION'S ADOPTION OF THE PARTIES' STIPULATED ASSESSMENT, THAT VALUE SHALL BECOME THE ASSESSED VALUE AND NEITHER PARTY, ITS HEIRS, ASSIGNS OR SUCCESSORS SHALL CONTEST THIS VALUE IN FURTHER HEARINGS BEFORE THE REAL PROPERTY TAX APPEALS COMMISSION OR APPEAL SUCH VALUE TO ANY COURT.

**FOR THE DISTRICT OF COLUMBIA:**  
**APPRAISER:** \_\_\_\_\_

Date: Dec. 17, 12

**SUPERVISORY APPRAISER:** \_\_\_\_\_

Date: 1/08/13

(All stipulations, Gen. Com. stipulations must originate with Supervisory Appraiser for changes greater than 25% or over \$4 million. Major Commercial stipulations must originate with Supervisory Appraiser for changes greater than 25% or over \$12 million.)

**APPEALS & LITIGATION MANAGER/  
 RESIDENTIAL MANAGER:** \_\_\_\_\_

Date: \_\_\_\_\_

Appeals & Litigation Manager (Commercial properties where value change is greater than 10% or over \$5 million.)  
 Residential Manager (All stipulations)

**CHIEF APPRAISER:** \_\_\_\_\_

Date: \_\_\_\_\_

(Properties where value change is greater than 20% for Residential; greater than 20% or over \$4 million for Gen. Com. greater than 20% or over \$12 million for Major Commercial.)

**DIRECTOR:** \_\_\_\_\_

Date: \_\_\_\_\_

(Properties where value change is greater than 30% or over \$20 million.)

**FOR THE PETITIONER:**  
**OWNER/AGENT:** \_\_\_\_\_

Date: 12.17.12

**AGENT'S COMPANY NAME:** McIntosh & Associates

## Tax Year RPTAC

2013

Lots	Land	Improvements	Total Assessment
2124	\$34,240	\$66,980	\$101,220
2125	\$26,720	\$52,140	\$78,860
2126	\$26,720	\$52,140	\$78,860
2127	\$55,170	\$107,400	\$162,570
2128	\$24,280	\$47,190	\$71,470
2129	\$43,150	\$84,300	\$127,450
2130	\$26,720	\$52,140	\$78,860
2131	\$26,720	\$52,140	\$78,860
2132	\$26,720	\$52,140	\$78,860
2133	\$26,720	\$52,140	\$78,860
2134	\$26,720	\$52,140	\$78,860
2135	\$26,720	\$52,140	\$78,860
2136	\$44,630	\$87,600	\$132,230
2137	\$24,080	\$47,190	\$71,270
2138	\$54,740	\$106,570	\$161,310
2139	\$34,240	\$66,980	\$101,220
2140	\$34,240	\$66,980	\$101,220
2141	\$26,720	\$52,140	\$78,860
2142	\$26,820	\$52,140	\$78,960
2143	\$55,170	\$107,400	\$162,570
2144	\$24,280	\$47,190	\$71,470
2145	\$43,150	\$84,300	\$127,450
2146	\$26,720	\$52,140	\$78,860
2147	\$26,720	\$52,140	\$78,860
2148	\$26,720	\$52,140	\$78,860
2149	\$26,720	\$52,140	\$78,860
2150	\$26,720	\$52,140	\$78,860
2151	\$26,720	\$52,140	\$78,860
2152	\$44,630	\$87,600	\$132,230
2153	\$24,280	\$47,190	\$71,470
2154	\$54,740	\$106,570	\$161,310
2155	\$34,240	\$66,980	\$101,220
2156	\$34,240	\$66,980	\$101,220
2157	\$26,720	\$52,140	\$78,860
2158	\$26,720	\$52,140	\$78,860
2159	\$55,170	\$107,400	\$162,570
2160	\$24,280	\$47,190	\$71,470
2161	\$43,150	\$84,300	\$127,450
2162	\$26,720	\$52,140	\$78,860
2163	\$26,720	\$52,140	\$78,860
2164	\$26,720	\$52,140	\$78,860
2165	\$26,720	\$52,140	\$78,860
2166	\$26,720	\$52,140	\$78,860
2167	\$26,720	\$52,140	\$78,860
2168	\$44,630	\$87,600	\$132,230
2169	\$24,280	\$47,190	\$71,470
2170	\$54,740	\$106,570	\$161,310

2171	\$34,240	\$66,980	\$101,220
2172	\$34,240	\$66,980	\$101,220
2173	\$26,720	\$52,140	\$78,860
2174	\$26,720	\$52,140	\$78,860
2175	\$55,170	\$107,400	\$162,570
2176	\$24,280	\$47,190	\$71,470
2177	\$43,150	\$84,300	\$127,450
2178	\$26,720	\$52,140	\$78,860
2179	\$26,720	\$52,140	\$78,860
2180	\$26,720	\$52,140	\$78,860
2181	\$26,720	\$52,140	\$78,860
2182	\$26,720	\$52,140	\$78,860
2183	\$26,720	\$52,140	\$78,860
2184	\$44,630	\$87,600	\$132,230
2185	\$24,280	\$47,190	\$71,470
2186	\$54,740	\$106,570	\$161,310
2187	\$34,240	\$66,980	\$101,220
2188	\$34,240	\$66,980	\$101,220
2189	\$26,720	\$52,140	\$78,860
2190	\$26,720	\$52,140	\$78,860
2191	\$55,170	\$107,400	\$162,570
2192	\$24,280	\$47,190	\$71,470
2193	\$43,150	\$84,300	\$127,450
2194	\$26,720	\$52,140	\$78,860
2195	\$26,720	\$52,140	\$78,860
2196	\$26,720	\$52,140	\$78,860
2197	\$26,720	\$52,140	\$78,860
2198	\$26,720	\$52,140	\$78,860
2199	\$26,720	\$52,140	\$78,860
2200	\$44,630	\$87,600	\$132,230
2201	\$24,280	\$47,190	\$71,470
2202	\$54,740	\$106,570	\$161,310
2203	\$34,240	\$66,980	\$101,220
2204	\$34,240	\$66,980	\$101,220
2205	\$26,720	\$52,140	\$78,860
2206	\$26,720	\$52,140	\$78,860
2207	\$55,170	\$107,400	\$162,570
2208	\$24,280	\$47,190	\$71,470
2209	\$43,150	\$84,300	\$127,450
2210	\$26,720	\$52,140	\$78,860
2211	\$26,720	\$52,140	\$78,860
2212	\$26,720	\$52,140	\$78,860
2213	\$26,720	\$52,140	\$78,860
2214	\$26,720	\$52,140	\$78,860
2215	\$26,720	\$52,140	\$78,860
2216	\$44,630	\$87,600	\$132,230
2217	\$24,280	\$47,190	\$71,470
2218	\$54,740	\$106,570	\$161,310
2219	\$34,240	\$66,980	\$101,220
2220	\$34,240	\$66,980	\$101,220
2221	\$26,720	\$52,140	\$78,860
2222	\$26,720	\$52,140	\$78,860
2223	\$55,170	\$107,400	\$162,570
2224	\$24,280	\$47,190	\$71,470
2225	\$43,150	\$84,300	\$127,450

2226	\$26,720	\$52,140	\$78,860
2227	\$26,720	\$52,140	\$78,860
2228	\$26,720	\$52,140	\$78,860
2229	\$26,720	\$52,140	\$78,860
2230	\$26,720	\$52,140	\$78,860
2231	\$26,720	\$52,140	\$78,860
2232	\$44,630	\$87,600	\$132,230
2233	\$24,130	\$47,190	\$71,320
2234	\$54,740	\$106,570	\$161,310
2235	\$34,240	\$66,980	\$101,220
2236	\$34,240	\$66,980	\$101,220
2237	\$26,720	\$52,140	\$78,860
2238	\$26,720	\$52,140	\$78,860
2239	\$55,170	\$107,400	\$162,570
2240	\$24,280	\$47,190	\$71,470
2241	\$43,150	\$84,300	\$127,450
2242	\$26,720	\$52,140	\$78,860
2243	\$26,720	\$52,140	\$78,860
2244	\$26,720	\$52,140	\$78,860
2245	\$26,720	\$52,140	\$78,860
2246	\$26,720	\$52,140	\$78,860
2247	\$26,720	\$52,140	\$78,860
2248	\$44,630	\$87,600	\$132,230
2249	\$24,280	\$47,190	\$71,470
2250	\$54,740	\$106,570	\$161,310
2251	\$34,240	\$66,980	\$101,220

\$4,227,670

\$12,478,310



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BELOW

Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2125

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

  
Richard Amato, Esq.

**FURTHER APPEAL PROCEDURES**

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2126

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

  
Richard Amato, Esq.

**FURTHER APPEAL PROCEDURES**

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BELOW

Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2127

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	55,170	Land	55,170
Building	121,610	Building	107,400
Total	\$ 176,780	Total	\$ 162,570

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

  
Richard Amato, Esq.

**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 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.



**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 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2128

Property Address: 1001 3<sup>rd</sup> Street SW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	24,280	Land	24,280
Building	53,420	Building	47,190
Total	\$ 77,700	Total	\$ 71,470

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2129

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	43,150	Land	43,150
Building	95,450	Building	84,300
Total	\$ 138,600	Total	\$ 127,450

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2130

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2131

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2132

Property Address: 1001 3<sup>rd</sup> Street SW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2133

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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**Legal Description of Property**

Square: 0542 Lot: 2134

Property Address: 1001 3<sup>rd</sup> Street SW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2135

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2136

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	44,630	Land	44,630
Building	99,190	Building	87,600
Total	\$ 143,820	Total	\$ 132,230

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2137

Property Address: 1001 3<sup>rd</sup> Street SW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	24,080	Land	24,080
Building	53,420	Building	47,190
Total	\$ 77,500	Total	\$ 71,270

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

  
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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2138

Property Address: 1001 3<sup>rd</sup> Street SW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

Land	54,740	Land	54,740
Building	120,670	Building	106,570
Total	\$ 175,410	Total	\$ 161,310

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

  
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**FURTHER APPEAL PROCEDURES**

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**Legal Description of Property**

Square: 0542 Lot: 2139

Property Address: 1001 3<sup>rd</sup> Street SW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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**Legal Description of Property**

Square: 0542 Lot: 2140

Property Address: 1001 3<sup>rd</sup> Street SW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

### Legal Description of Property

Square: 0542 Lot: 2141

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

### Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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**Legal Description of Property**

Square: 0542 Lot: 2142

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,820	Land	26,820
Building	59,020	Building	52,140
Total	\$ 85,840	Total	\$ 78,960

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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**Legal Description of Property**

Square: 0542 Lot: 2143

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	55,170	Land	55,170
Building	121,610	Building	107,400
Total	\$ 176,780	Total	\$ 162,570

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2144

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	24,280	Land	24,280
Building	53,420	Building	47,190
Total	\$ 77,700	Total	\$ 71,470

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2145

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	43,150	Land	43,150
Building	95,450	Building	84,300
Total	\$ 138,600	Total	\$ 127,450

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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**Legal Description of Property**

Square: 0542 Lot: 2146

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

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Square: 0542      Lot: 2147			
Property Address: 1001 3 <sup>rd</sup> Street SW			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
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**Rationale:**

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Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

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**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  
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BELOW

Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2149

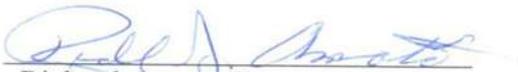
Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

  
Richard Amato, Esq.

**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 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.



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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2150

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

Legal Description of Property			
Square: 0542		Lot: 2151	
Property Address: 1001 3 <sup>rd</sup> Street SW			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2152

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	44,630	Land	44,630
Building	99,190	Building	87,600
Total	\$ 143,820	Total	\$ 132,230

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2153

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	24,280	Land	24,280
Building	53,420	Building	47,190
Total	\$ 77,700	Total	\$ 71,470

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2154

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	54,740	Land	54,740
Building	120,670	Building	106,570
Total	\$ 175,410	Total	\$ 161,310

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2155

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2156

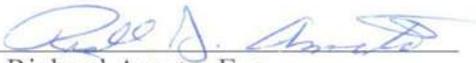
Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2157

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2158

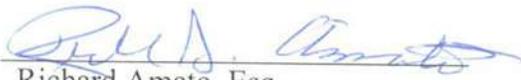
Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2159

Property Address: 1001 3<sup>rd</sup> Street SW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	55,170	Land	55,170
Building	121,610	Building	107,400
Total	\$ 176,780	Total	\$ 162,570

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2160

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	24,280	Land	24,280
Building	53,420	Building	47,190
Total	\$ 77,700	Total	\$ 71,470

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2161

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	43,150	Land	43,150
Building	95,450	Building	84,300
Total	\$ 138,600	Total	\$ 127,450

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2162

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2163

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

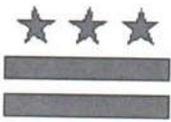
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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2164

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

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**Legal Description of Property**

Square: 0542 Lot: 2165

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2166

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2167

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	26,720	Land	26,720
Building	59,020	Building	52,140
Total	\$ 85,740	Total	\$ 78,860

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2168

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	44,630	Land	44,630
Building	99,190	Building	87,600
Total	\$ 143,820	Total	\$ 132,230

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

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Date: January 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2169

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	24,280	Land	24,280
Building	53,420	Building	47,190
Total	\$ 77,700	Total	\$ 71,470

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

Richard Amato, Esq.

**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 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.



**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 14, 2013

**Legal Description of Property**

Square: 0542 Lot: 2170

Property Address: 1001 3<sup>rd</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	54,740	Land	54,740
Building	120,670	Building	106,570
Total	\$ 175,410	Total	\$ 161,310

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

**COMMISSIONER SIGNATURE**

  
Richard Amato, Esq.

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BELOW

Date: January 14, 2013

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	34,240	Land	34,240
Building	75,840	Building	66,980
Total	\$ 110,080	Total	\$ 101,220

### Rationale:

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

### COMMISSIONER SIGNATURE

  
Richard Amato, Esq.

### FURTHER APPEAL PROCEDURES

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