



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: November 5, 2012

Legal Description of Property

Square: 0291 Lot: 0037

Property Address: 1201 Pennsylvania Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	101,806,000	Land	101,806,000
Building	68,712,950	Building	68,712,950
Total	\$ 170,518,950	Total	\$ 170,518,950

Rationale:

The Petitioner contends that the cap rate should be raised to address the property's declining net income, age, need for major renovations, and the fact that the tenant occupying a substantial portion of the building will vacate in 2016. However, the Commission finds that the Petitioner's lease risk concerns are adequately addressed by OTR's lease-up costs deduction and rent shortfall deduction from the stabilized value. Although the Petitioner's counsel argues that the building will need major renovations/upgrades, the Petitioner's Income and Expense forms list no impending capital expenditures to indicate renovation plans. Further, OTR's market lease rate of \$46/sq. ft. is reasonable based on the property's A location and the existing leases in the building as of the January 1, 2012 valuation date. The Petitioner failed to establish by a preponderance of the evidence that OTR erred in determining the proposed Tax Year 2013 assessment, therefore the Commission sustains OTR's proposed assessment.

COMMISSIONER SIGNATURES

Gregory Syphax

Hillary Lovick, Esq.

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 30th 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: October 26, 2012

Legal Description of Property

Square: 0444 Lot: 0811

Property Address: 1607 7th Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	635,250	Land	635,250
Building	64,550	Building	64,550
Total	\$ 699,800	Total	\$ 699,800

Rationale:

The Office of Tax and Revenue (OTR) adjusted the proposed 2013 assessment down to account for the deed restriction and covenant on title. In addition, OTR changed the property use code from 074 to 214 in order for the property to receive a residential land tax rate despite its commercial zoning designation. There is no further basis for the Commission to reduce the proposed assessment. The Commission recommends that the Petitioner explores the possibility of obtaining an exemption from real property taxes from the appropriate DC agency. The proposed Tax Year 2013 assessment is sustained.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Frank Sanders


Donald Isaac

FURTHER APPEAL PROCEDURES

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Date: October 26, 2012

Legal Description of Property

Square: 0897 Lot: 0032

Property Address: 719 A Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	140,130	Land	140,130
Building	705,290	Building	705,290
Total	\$ 845,420	Total	\$ 845,420

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 Petitioner must show that the proposed Tax Year 2013 assessment is incorrect by a preponderance of the evidence. The Petitioner provided R4, use code 11 properties as his evidence for a reduction. Use code 11 is for residential use. The subject is zoned R4 with a use code 51 which is commercial small office use. The Office of Tax and Revenue (OTR) used commercial sales to support the proposed assessment. The Petitioner failed to submit any sufficient evidence to support the conclusion that the Office of Tax and Revenue's proposed assessment is incorrect. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

COMMISSIONER SIGNATURES

Hillary Lovick, Esq.

Frank Sanders

Donald Isaac

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Date: October 26, 2012

Legal Description of Property

Square: 1467 Lot: 0974

Property Address: 5118 Warren Place NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	563,390	Land	563,390
Building	972,580	Building	895,780
Total	\$ 1,535,970	Total	\$ 1,459,170

Rationale:

The basis of the appeal by the Petitioner is equalization. The Commission finds that the subject property's proposed assessment is out of equalization with other properties of similar square footage and condition. The proposed Tax Year 2013 tax assessment is reduced.

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Hillary Lovick, Esq.

Frank Sanders

Donald Isaac

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Date: November 7, 2012

Legal Description of Property

Square: 1610 Lot: 0052

Property Address: 4426 Klingle Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	881,630	Land	881,630
Building	1,418,840	Building	1,418,840
Total	\$ 2,300,470	Total	\$ 2,300,470

Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and by the Petitioner. The bases of the appeal are equalization, valuation and the Petitioner's comparables located on the subject property's street and block. These comparables were weighted more than the comparables provided by the OTR on other streets within the same neighborhood. The RPTAC compared the assessment per square foot ratios for the 4400 block of Klingle Street NW; the dollar per square foot range is \$437.02 per square foot to \$700.49 per square foot of gross living area.

The subject property's assessment per square foot falls within this range at \$521.65 per square foot. Although averaging is not an appraisal methodology, it does give some insight as to a comparative analysis. The average of the mentioned three specific properties cited by the Petitioner as the best comparables for the subject (4407, 4420 and 4432 Klingle Streets), is \$530.73 per square foot of gross building area. As noted, the subject property's square footage is 4,410 square feet of gross building area and is valued at \$521.65 per square foot of gross building area. The subjects property's valuation at \$521.65 per square foot of gross building area falls below the average per square foot value of the Petitioner's specific comparables and therefore RPTAC sustains the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES

Cliftine Jones

Trent Williams

Karla Christensen

FURTHER APPEAL PROCEDURES

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Date: November 7, 2012

Legal Description of Property

Square: 1977 Lot: 2012

Property Address: 4600 Connecticut Avenue NW #111

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	64,080	Land	64,080
Building	272,290	Building	198,290
Total	\$ 336,370	Total	\$ 262,370

Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and by the Petitioner. The basis of the Petitioner's appeal is property condition and equalization. The subject is a commercial business operating in a residential condominium building. The comparables provided by the OTR included recent sales of renovated residential units within the building which reflect a fair market value of those particular units.

The RPTAC finds that a truer comparable would be the sale of a non-renovated unit in that the existing non-renovated subject property would require an investment to bring it to its full market value potential. This data was not available during the valuation period as these sales occurred after the date of finality: January 1, 2012 yet these sales did occur very close to the date of finality. Considering the cost to renovate the subject and the challenging location of the subject, the RPTAC has determined that a reduction in the proposed assessment for Tax Year 2013 is warranted.

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Trent Williams
FURTHER APPEAL PROCEDURES

Karla Christensen

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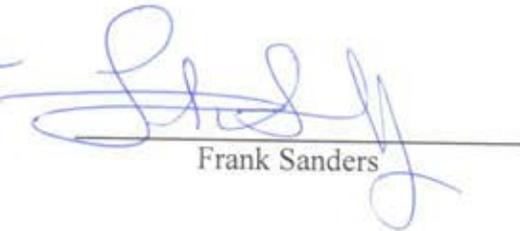
Legal Description of Property			
Square: 2200		Lot: 0821	
Property Address: 2811 McGill Terrance NW			
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	787,580	Land	787,580
Building	1,079,610	Building	948,900
Total	\$ 1,867,190	Total	\$ 1,736,480

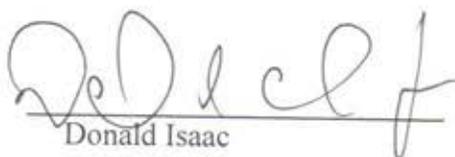
Rationale:

The basis of the appeal is equalization and valuation. The Commission has reviewed the market data and sales provided by the Petitioner and the Office of Tax and Revenue (OTR) and finds that the Tax Year 2013 proposed assessment warrants a reduction. The subject is an older property in good condition however the comparables used by OTR were properties which have been remodeled or renovated in the past few years.

COMMISSIONER SIGNATURES


Hillary Lovick, Esq.


Frank Sanders


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Date: October 24, 2012

Legal Description of Property

Square: 2730 Lot: 0037

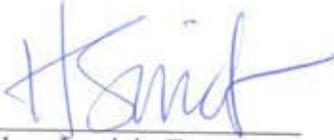
Property Address: 6417 16th Street NW

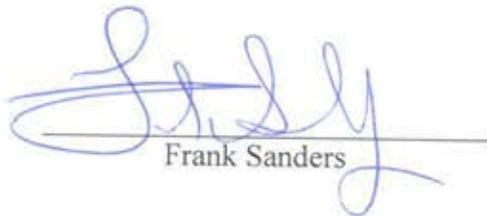
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	186,460	Land	186,460
Building	133,750	Building	56,540
Total	\$ 320,210	Total	\$ 243,000

Rationale:

The Office of Tax and Revenue’s (OTR) proposed 2013 assessment fails to fully account for the restricted use of the subject property. The property’s certificate of occupancy states the following: “parking for motor vehicles only; service/repair facilities, and storage of household goods is not allowed.” The Commission finds that this use/occupancy restriction negatively impacts the subject property’s market value. Therefore, the proposed Tax Year 2013 assessment is reduced.

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Date: October 26, 2012

Legal Description of Property

Square: 4107 Lot: 0232

Property Address: 1515 W Street NE

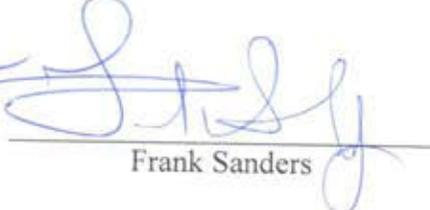
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	2,333,300	Land	1,469,980
Building	257,680	Building	257,680
Total	\$ 2,590,980	Total	\$ 1,727,660

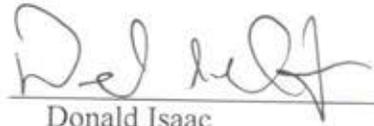
Rationale:

The Petitioner stated that the subject property is out of equalization with six nearby comparable properties assessed at \$18.00 per square foot. However, after checking the square footages for all six properties the Commission found that the six properties are assessed at ranges from \$18.00 to \$31.00 per square foot. The Assessor explained that the Office of Tax and Revenue (OTR) is in the process of reassessing the subject neighborhood and subsequent assessments of the six properties will reflect market value. As of the January 1, 2012 valuation date, OTR's proposed assessment is \$17.00 per point FAR. The Commission finds that the proposed Tax Year 2013 assessment is out of equalization and warrants a reduction.

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Date: October 26, 2012

Legal Description of Property

Square: 4256 Lot: 0011

Property Address: Channing Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	101,250	Land	101,250
Building	-0-	Building	-0-
Total	\$ 101,250	Total	\$ 101,250

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 Petitioner must show that the proposed Tax Year 2013 assessment is incorrect by a preponderance of the evidence. The Petitioner failed to submit any definitive evidence to support the conclusion that the Office of Tax and Revenue's proposed assessment is incorrect. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

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Date: October 24, 2012

Legal Description of Property

Square: 4256 Lot: 0010

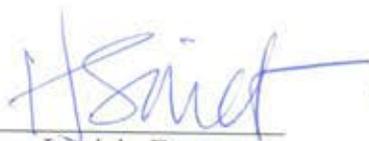
Property Address: Channing Street NE

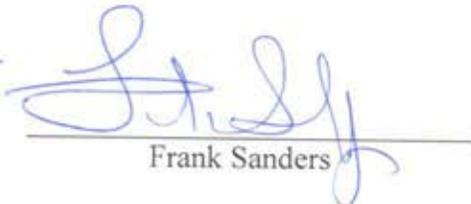
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	101,250	Land	101,250
Building	542,260	Building	542,260
Total	\$ 643,510	Total	\$ 643,510

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 Petitioner must show that the proposed Tax Year 2013 assessment is incorrect by a preponderance of the evidence. The Petitioner failed to submit any definitive evidence to support the conclusion that the Office of Tax and Revenue's proposed assessment is incorrect. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

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Date: October 26, 2012

Legal Description of Property

Square: 4256 Lot: 0012

Property Address: Channing Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	270,360	Land	270,360
Building	-0-	Building	-0-
Total	\$ 270,360	Total	\$ 270,360

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 Petitioner must show that the proposed Tax Year 2013 assessment is incorrect by a preponderance of the evidence. The Petitioner failed to submit any definitive evidence to support the conclusion that the Office of Tax and Revenue's proposed assessment is incorrect. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

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Date: November 7, 2012

Legal Description of Property

Square: 5485 Lot: 0014

Property Address: 3203 G Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	112,840	Land	112,840
Building	105,580	Building	105,580
Total	\$ 218,420	Total	\$ 218,420

Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and by the Petitioner. The Petitioner filed an appeal with RPTAC based on property record, equalization and valuation. The original assessment of \$237,630 was reduced by the OTR at the first level hearing when considering these salient points. The Petitioner therefore did not challenge the proposed assessment for the Tax Year 2013 at the hearing before the RPTAC. The RPTAC sustains the reduction by the OTR that occurred as a result of the first level hearing and therefore the proposed assessment of the Tax Year 2013 is \$218,420.

COMMISSIONER SIGNATURES


Cliftine Jones


Trent Williams


Karla Christensen

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Legal Description of Property

Square: 5485 Lot: 0013

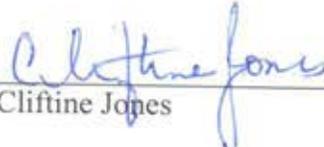
Property Address: G Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	29,310	Land	29,310
Building	12,870	Building	12,870
Total	\$ 42,180	Total	\$ 42,180

Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and by the Petitioner. The Petitioner filed an appeal with RPTAC based on property record, equalization and valuation. The original assessment of \$103,140 was reduced by the OTR at the first level hearing when considering these relevant points. Therefore the Petitioner did not challenge the proposed assessment for the Tax Year 2013 at the hearing before the RPTAC. The RPTAC sustains the reduction by the OTR that was implemented at the first level hearing and therefore the proposed assessment of the Tax Year 2013 is \$42,180.

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Legal Description of Property

Square: 5485 Lot: 0018

Property Address: 3207 G Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	67,700	Land	67,700
Building	81,420	Building	52,300
Total	\$ 149,120	Total	\$ 120,000

Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and by the Petitioner. The Petitioner filed an appeal with the RPTAC based on property record, equalization and valuation. The original assessment of \$205,520 was reduced by the OTR at the first level hearing when considering these relevant points. Based on the evidence presented at the hearing before the RPTAC regarding the property record, the RPTAC has determined that a further reduction is warranted. The Petitioner testified that the structure which is situated on lot 0018 is a garage/storage facility. It appears that the OTR property record card identified the structure as a residence and assessed it as such. The RPTAC reduces the proposed assessment for the Tax Year 2013.

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