



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: September 26, 2012

Legal Description of Property

Square: 0096 Lot: 0065

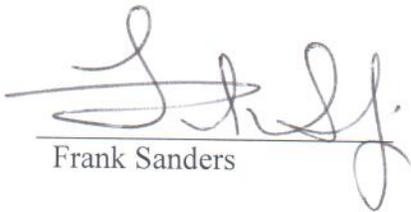
Property Address: 2021 O Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	421,350	Land	421,350
Building	915,330	Building	915,330
Total	\$ 1,336,680	Total	\$ 1,336,680

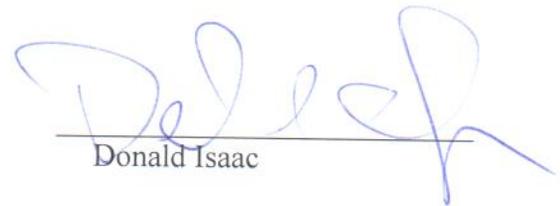
Rationale:

The basis of the appeal by the Petitioner is equalization. The Commission has reviewed the entire 2000 block of O Street NW and the surrounding neighborhood. The Commission finds that the subject property is in equalization with the neighborhood properties. The Tax Year 2013 proposed assessment is sustained.

COMMISSIONER SIGNATURES


Frank Sanders


May Chan


Donald Isaac

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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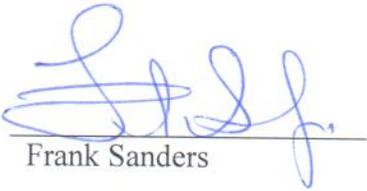
Date: September 17, 2012

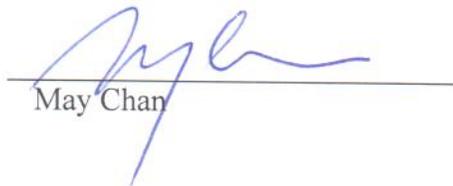
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	346,950	Land	346,950
Building	1,787,740	Building	1,616,880
Total	\$ 2,134,690	Total	\$ 1,963,830

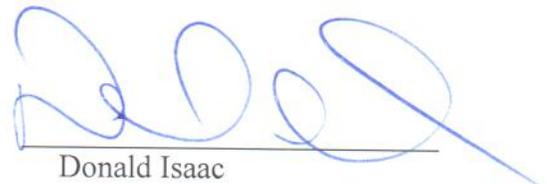
Rationale:

The Commission finds that comparable market sales indicate the value shall be reduced. The subject is a land locked property with no rear access which was developed by the division of one large dwelling into three individual units.

COMMISSIONER SIGNATURES


Frank Sanders


May Chan


Donald Isaac

FURTHER APPEAL PROCEDURES

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Date: September 26, 2012

Legal Description of Property

Square: 0133 Lot: 0129

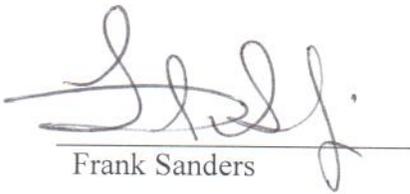
Property Address: 1813 Riggs Place NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	322,400	Land	322,400
Building	691,180	Building	691,180
Total	\$ 1,013,580	Total	\$ 1,013,580

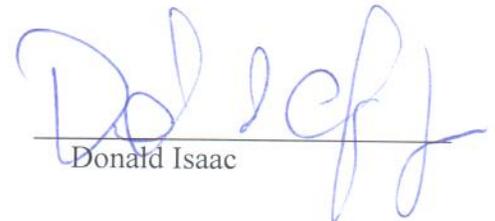
Rationale:

The basis of the appeal by the Petitioner is equalization. The Commission has reviewed not only the four properties which the Petitioner submitted, but the entire 1800 block of Riggs and the surrounding neighborhood. The Commission finds that the subject property is in equalization with the neighborhood properties. The Tax Year 2013 proposed assessment is sustained.

COMMISSIONER SIGNATURES


Frank Sanders


May Chan


Donald Isaac

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: September 17, 2012

Legal Description of Property

Square: 0150 Lot: 0255

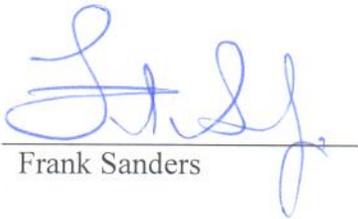
Property Address: 1731 U Street NW

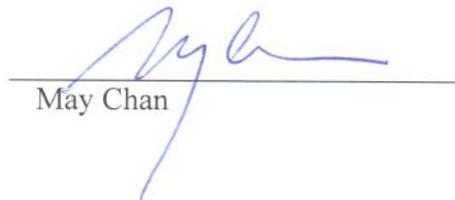
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	360,080	Land	360,080
Building	581,210	Building	581,210
Total	\$ 941,290	Total	\$ 941,290

Rationale:

The Commission finds that the Office of Tax and Revenue has made an adjustment for the condition of the property. The Commission finds that the property is in equalization with the majority of the properties on its block and in the neighborhood. The sales of similar properties submitted by the Office of Tax and Revenue confirmed and support the valuation of the subject property. The proposed Tax Year 2013 assessment is sustained.

COMMISSIONER SIGNATURES


Frank Sanders


May Chan


Karla Christensen

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the 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: September 17, 2012

Legal Description of Property

Square: 0150 Lot: 0285

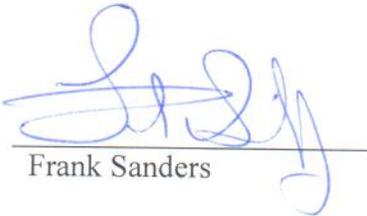
Property Address: 1736 Seaton Street NW

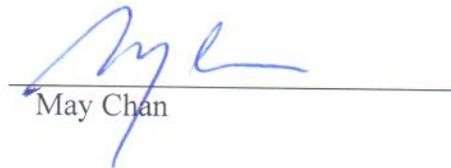
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	327,460	Land	327,460
Building	269,250	Building	269,250
Total	\$ 596,710	Total	\$ 596,710

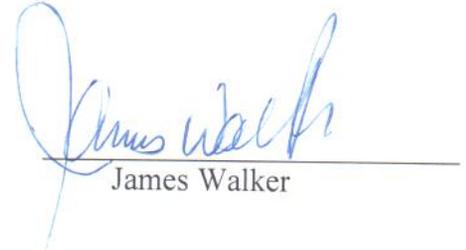
Rationale:

The Commission finds that sales of similar properties in the neighborhood and on the subjects same block support the Tax Year 2013 proposed assessment. The proposed Tax Year 2013 assessment is sustained.

COMMISSIONER SIGNATURES


Frank Sanders


May Chan


James Walker

FURTHER APPEAL PROCEDURES

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Date: September 26, 2012

Legal Description of Property

Square: 0153 Lot: 0802

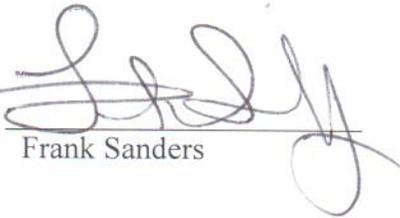
Property Address: 1738 Riggs Place NW

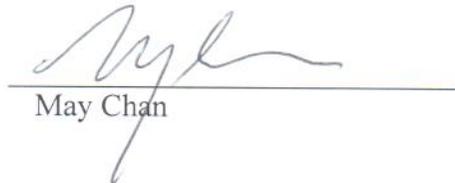
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	264,600	Land	264,600
Building	512,470	Building	512,470
Total	\$ 777,070	Total	\$ 777,070

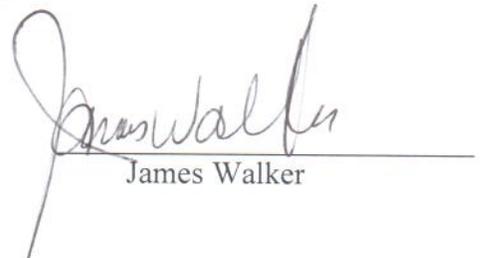
Rationale:

The Commission finds that the subject is a unique property located on a small lot however these facts have already been taken into consideration by the Office of Tax and Revenue and are reflected in the 2013 assessment. The proposed Tax Year 2013 assessment is sustained.

COMMISSIONER SIGNATURES


Frank Sanders


May Chan


James Walker

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Date: October 9, 2012

Legal Description of Property

Square: 1031 Lot: 0136

Property Address: 319 13th Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	237,420	Land	237,420
Building	295,430	Building	262,580
Total	\$ 532,850	Total	\$ 500,000

Rationale

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Petitioner made a reasonable argument as to how his proposed assessment is out of equalization with other properties on his immediate block; however, unlike the subject property, none of the properties on the Petitioner's block sold within the 2013 tax year valuation period and none of the properties were renovated more recently than 2002. Based on the evidence presented, the subject property appears to have sold at its most probable price, was exposed to the market for a reasonable time, was transferred under prevailing market conditions, both parties were fully knowledgeable of the property and its uses, and both parties appear to have mutually benefited and neither at the loss of the other. However, the Petitioner provided compelling information regarding the inferior condition of his home and need for repairs to remedy defective renovation work. The Petitioner also provided sound market data to support a reduction in the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES


Cliftine Jones


Hillary Lovick, Esq.


Andrew Dorchester

FURTHER APPEAL PROCEDURES

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Date: October 11, 2012

Legal Description of Property

Square: 1046 Lot: 0131

Property Address: 1325 Potomac Avenue SE

ORIGINAL ASSESSMENT

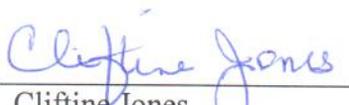
FINAL ASSESSMENT

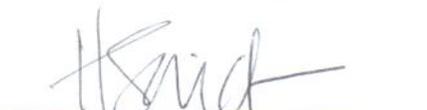
Land	251,480	Land	251,480
Building	155,070	Building	155,070
Total	\$ 406,550	Total	\$ 406,550

Rationale

The Commission reviewed the documentation submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds the Petitioner’s proposed assessment to be in equalization with comparable properties of similar square footage and condition. Although the Petitioner argued that her property did not have certain amenities, it appears that the comparable properties used by both the Petitioner and OTR were of similar condition to the subject; the Petitioner refused to allow OTR to conduct an interior inspection of her property. There is no evidence to support a reduction in value based on condition therefore the Commission sustains OTR’s proposed Tax Year 2013 assessment.

COMMISSIONER SIGNATURES


Cliftine Jones
Dissent – See Attached


Hillary Lovick, Esq.


Andrew Dorchester

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Dissenting Opinion of Commissioner Cliftine Jones

Square: 1046 Lot: 0131

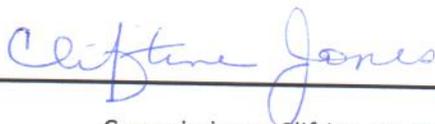
1325 Potomac Avenue N.W.

The Petitioner argues that her property received an increase in assessed value whereas other properties on her block received decreases in assessed values.

It is noted that the Office of Tax and Revenue requested an interior inspection and the Petitioner declined.

The Petitioner's comparable properties which are located at 1371 Potomac Avenue and assessed at \$271.62 per square foot of living area, 1379 Potomac Avenue and assessed at \$378.00 per square foot of living area, 1331 Potomac Avenue and assessed at \$276.46 per square foot of living area and the subject assessed at \$319.00 per square foot of living area indicate that a reduction in the subject's proposed assessment to \$378,000.00 is warranted.

The Assessor's comparable located at 1323 Potomac Avenue which was renovated in 2004 is assessed at \$344.00 per square foot of renovated living area which further demonstrates that the subject in its unrenovated condition warrants a reduction.



Commissioner Cliftine Jones



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Date: October 9, 2012

Legal Description of Property

Square: 1089 Lot: 0117

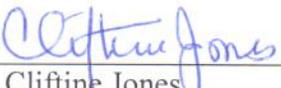
Property Address: 311 17th Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	221,610	Land	221,610
Building	83,870	Building	67,390
Total	\$ 305,480	Total	\$ 289,000

Rationale:

The Commission finds the correct estimate of market value to be \$289,000. The Office of Tax and Revenue’s (OTR) proposed 2013 assessment fails to fully account for the property’s condition and recent comparable sales at lower prices. Based on both comparable sales data and pictures of the property interior provided by the Petitioner, the Commission finds that a reduction in the proposed assessment for Tax Year 2013 is warranted.

COMMISSIONER SIGNATURES


Cliftine Jones


Hillary Lovick, Esq.


Andrew Dorchester

FURTHER APPEAL PROCEDURES

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Date: October 9, 2012

Legal Description of Property

Square: 1092 Lot: 0813

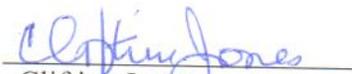
Property Address: G Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	80,910	Land	50,400
Building	87,760	Building	35,000
Total	\$ 168,670	Total	\$ 85,400

Rationale:

The Commission finds the correct estimate of market value to be \$85,500. The Commission understands that the subject property was previously incorrectly characterized as vacant land for taxation purposes. The proposed assessed value for 2013 corrects this previous error and classifies the property accurately as a garage. The classification change significantly increased the proposed property valuation for 2013. Further, hearing testimony clarified that the second floor of the property was incorrectly described and accounted for as finished in the Office of Tax and Revenue's (OTR) proposed 2013 assessment. Given the confirmation as to the reason behind the substantial increase in valuation and the specifics as to the condition of the second floor, the Commission finds that a reduction of the proposed assessment for Tax Year 2013 is warranted.

COMMISSIONER SIGNATURES


Cliftine Jones


Hillary Lovick, Esq.


Andrew Dorchester

FURTHER APPEAL PROCEDURES

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Date: October 11, 2012

Legal Description of Property

Square: 1112 Lot: 0077

Property Address: 1838 Bay Street SE

ORIGINAL ASSESSMENT

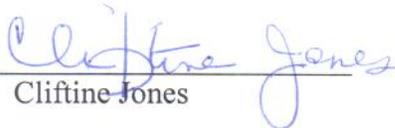
FINAL ASSESSMENT

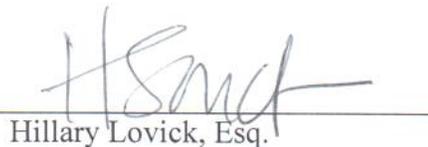
Land	236,810	Land	236,810
Building	164,740	Building	143,190
Total	\$ 401,550	Total	\$ 380,000

Rationale

During the hearing before the Real Property Tax Appeals Commission (RPTAC), the Petitioner and the Office of Tax and Revenue (OTR) representative agreed that the proposed assessment for the Tax Year 2013 should be \$380,000; the Petitioner purchased the property in November 2011 for \$380,000 in an arm-length transaction and submitted an appraisal dated October 2011 valuing the property for \$380,000. As a result, the parties verbally agreed on the hearing record as to the property's value \$380,000. RPTAC suggested that the parties stipulate accordingly. A few days following the hearing, the OTR policy regarding stipulations changed; the OTR representatives were no longer permitted to enter into stipulations at second level hearings. In these circumstances, the RPTAC can either elect to agree with both OTR and the Petitioner's valuation as noted in the second level hearing record or elect to determine the property's value based on the evidence provided in the second level appeal file. In this case, the Commission elects to agree with the property valuation of \$380,000. As such, a reduction in the proposed assessment for the Tax Year 2013 is necessary.

COMMISSIONER SIGNATURES


Cliftine Jones


Hillary Lovick, Esq.


Andrew Dorchester

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Date: September 17, 2012

Legal Description of Property

Square: 1255 Lot: 0206

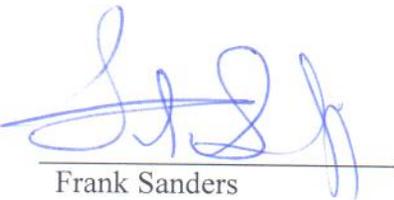
Property Address: 3253 P Street NW

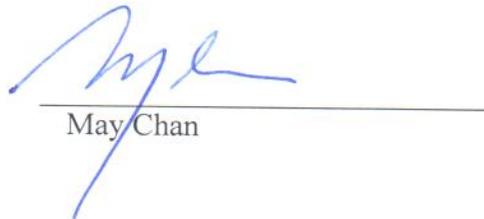
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	534,170	Land	534,170
Building	1,408,160	Building	1,311,030
Total	\$ 1,942,330	Total	\$ 1,845,200

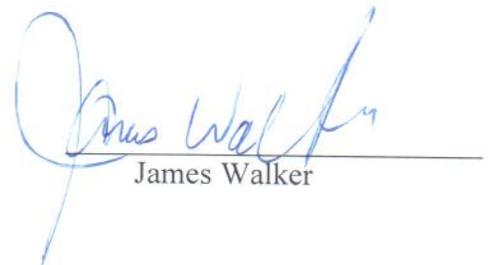
Rationale:

The Commission finds that market sales indicated that a reduction is warranted. The appraisal submitted by the Petitioner which was for a financial transaction has adjustments which the Commission finds questionable.

COMMISSIONER SIGNATURES


Frank Sanders


May Chan


James Walker

FURTHER APPEAL PROCEDURES

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Date: September 26, 2012

Legal Description of Property

Square: 1284 Lot: 0811

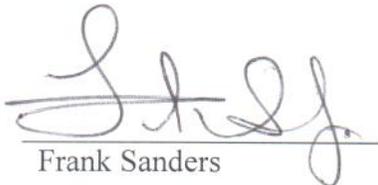
Property Address: 2817 Q Street NW

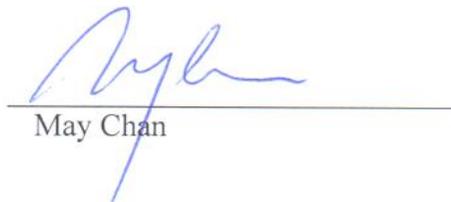
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	559,370	Land	559,370
Building	1,068,860	Building	940,630
Total	\$ 1,628,230	Total	\$ 1,500,000

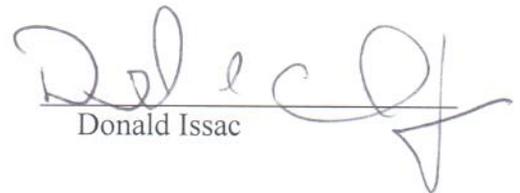
Rationale:

The issues presented by the Petitioner are property damages, equalization and valuation. The Commission finds that the sales information and market data presented by both the Petitioner and the Office of Tax and Revenue supports the fact that the proposed assessment warrants a reduction. The Commission finds that the conditions presented by the Petitioner, in the Commissions opinion, were cosmetic and consistent with normal wear and tear. The appraisal submitted by the Petitioner supports the fact that the property is in good condition.

COMMISSIONER SIGNATURES


Frank Sanders


May Chan


Donald Issac

FURTHER APPEAL PROCEDURES

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Date: October 9, 2012

Legal Description of Property

Square: 1818 Lot: 0846

Property Address: 3310 Idaho Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	837,620	Land	837,620
Building	412,380	Building	412,380
Total	\$ 1,250,000	Total	\$ 1,250,000

Rationale

The subject property is located on an odd shaped, but unusually large lot compared to other lots in the neighborhood; the property also abuts a police station. At the First Level appeal, the Office of Tax and Revenue (OTR) reduced the property's land valuation to account for both the property's close proximity to the police station and the odd shape of the lot. Based on the market data presented by OTR, the subject property's land valuation is higher than surrounding properties because of the unusually large square footage of the subject lot as compared to other properties in the area. Further, the Petitioner's land "comparable" located at 3801 Macomb Street NW is more than five (5) units and therefore is assessed as commercial property which is not comparable to the subject. The Commission finds that OTR addressed the unique lot conditions by reducing the land value at the First Level appeal and therefore the Commission sustains the proposed assessment for Tax Year 2013.

COMMISSIONER SIGNATURES


Clifline Jones


Hillary Lovick, Esq.


Andrew Dorchester

FURTHER APPEAL PROCEDURES

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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 WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: October 11, 2012

Legal Description of Property

Square: 1952 Lot: 0028

Property Address: 3503 Lowell Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	879,170	Land	879,170
Building	917,610	Building	917,610
Total	\$ 1,796,780	Total	\$ 1,796,780

Rationale

The Commission finds the estimated market value of the property to be \$1,796,780 as found by the Office of Tax and Revenue (OTR) at the first level appeal. The Petitioner made a reasonable argument as to how his property assessment is higher in proportion to other recently sold properties in the neighborhood. We encourage OTR to investigate this issue for Tax Year 2014 and correct any potential under-assessments that may be occurring in the area. The concept of Equalization is based on the notion that equal properties must be assessed equally. The comparables that the Petitioner presents, however, are not truly equal, which strains the equalization claim. Additionally, the subject property was purchased in a market transaction for \$1.8 million in November 2010. Based on the evidence presented, the property appears to have sold at its most probable price, was exposed to the market for a reasonable time, was transferred under prevailing market conditions, both parties were fully knowledgeable of the property and its uses, both parties appear to have mutually benefited and neither at the loss of the other. As such, the Commission finds that the best indicator of estimated market value is the recent sales price which OTR adjusted at the first level. Both OTR and the Petitioner agreed as to the property's estimated market value. Therefore, the Commission sustains the first level decision.

COMMISSIONER SIGNATURES

Cliftine Jones

Dissent – See Attached

Hillary Lovick, Esq.

Andrew Dorchester

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.

Dissenting Opinion of Commissioner Cliftine Jones

Regarding: Square: 1952 Lot: 0028

3503 Lowell Street N.W.

The Petitioner argued that his property was initially assessed at 103% of the fair market arm's length "Purchase Price" that occurred in November 2010. The Office of Tax and Revenue subsequently reduced the subject's assessment for the tax year 2013 to \$1,796,780 or 99.8% of the sales price which is 5.3% higher than the proposed assessments of six (6) neighboring properties.

The Petitioner's assertions, in my opinion, indicate that his equal protection under the law rights have been violated in that six other properties in the same neighborhood that sold at approximately the same time as the subject's sale are assessed for amounts substantially less than the Petitioner's comparables sale prices. The Petitioner also notes that one of the six properties has been substantially renovated and expanded since its purchase in 2010.

Further, three of the Petitioner's comparables that are assessed for less than the subject were renovated in 2012, 2011, and 2009, respectively.

There appears to exist an inequity in that the Petitioner's tax burden is not evenly shared with his neighbors; the Petitioner is paying a higher amount per \$100.00 of assessed value than are his neighbors.

I respectfully dissent from the majority opinion.



Commissioner Cliftine Jones



Real Property Tax Appeals Commission

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Date: October 9, 2012

Legal Description of Property

Square: 2067 Lot: 0023

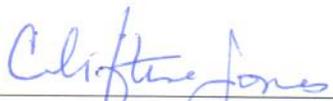
Property Address: 3516 30th Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	469,830	Land	469,830
Building	291,520	Building	291,520
Total	\$ 761,350	Total	\$ 761,350

Rationale:

The Petitioner failed to provide any evidence to support his claim that his property is out of equalization with other properties in the neighborhood. The Petitioner also failed to provide any definitive evidence to support his estimation of market value. Based on the market data submitted by the Office of Tax and Revenue, the Commission finds the proposed assessment to be accurate and in equalization with properties in the neighborhood of similar lot size, living area, and condition. The Petitioner submitted cost estimates to evidence the need for cosmetic work in the near future, however the total estimated cost of the work was accounted for in OTR's proposed assessment of the property. Thus, the Commission sustains the proposed Tax Year 2013 assessment.

COMMISSIONER SIGNATURES


Cliftone Jones
Dissent – See Attached


Hillary Lovick, Esq.


Andrew Dorchester

FURTHER APPEAL PROCEDURES

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Dissenting Opinion of Commissioner Cliftine Jones

Re: square: 2067 Lot: 0023

3516 30th Street N.W.

The Petitioner argued that the condition of his property does not compare to the renovated properties that the Assessor used in the Office of Tax and Revenue's Summary Report. For example, one property included in the Assessor's Summary Report located at 3548 Quebec Street N.W. sold on November 16, 2011 for \$750,000.00 The proposed assessment for tax year 2013 is \$683,440., or \$405.00 per square foot of living area. Further, the aforementioned property was renovated in 2007 and the subject has not been renovated and in fact is in need of repairs as evidenced by the contractor's estimate submitted by the Petitioner of approximately \$35,000.00

If the Commission were to consider the dated condition of the subject and consider the cost to cure the defective deteriorating condition of the subject, it is my opinion that a reduction in the proposed tax year 2013 assessment is warranted.

As noted, the property located at 3548 Quebec Street N.W. is assessed for approximately \$405.00 per square foot of renovated living area and the subject is assessed at approximately \$438.00 per square foot of unrenovated living area. I believe that this creates a disparity that I as a Commissioner do not condone.



Commissioner Cliftine Jones



Real Property Tax Appeals Commission

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BELOW

Date: September 17, 2012

Legal Description of Property

Square: 2119 Lot: 0012

Property Address: 2744 32nd Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,257,200	Land	1,257,200
Building	1,362,650	Building	1,362,650
Total	\$ 2,619,850	Total	\$ 2,619,850

Rationale:

The Commission finds that the Petitioner failed to present sufficient evidence to demonstrate by a preponderance of the evidence that the proposed assessment was erroneous. The Petitioner submitted two approaches using one property located at 2750 32nd Street NW which sold in August, 2004. This property sold again in December of 2010 at a 24.42% decline. The conclusion by the Petitioner is that all of the properties on the 2700 Block of 32nd Street NW have declined by that percentage. The Petitioner also uses Case Shriller Home Price Index which is not Washington DC specific. Case Shriller defines Washington DC as the entire Washington-Arlington-Alexandria, DC-VA, MD-WV Metropolitan Statistical Area. The Tax Year 2013 proposed assessment is sustained.

COMMISSIONER SIGNATURES

Frank Sanders

May Chan

Donald Isaac

FURTHER APPEAL PROCEDURES

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