



**GOVERNMENT OF THE DISTRICT OF COLUMBIA**

**THE REAL PROPERTY TAX**

**APPEALS COMMISSION**

**TAX YEAR 2015  
ANNUAL REPORT**



**GREGORY SYPHAX  
CHAIRPERSON**

**RICHARD AMATO ESQ.  
VICE CHAIRPERSON**

**ANNUAL REPORT**  
**OF**  
**THE REAL PROPERTY TAX APPEALS COMMISSION**

**TAX YEAR 2015**

**GREGORY SYPHAX**  
**CHAIRPERSON**

**RICHARD AMATO, ESQ.**  
**VICE CHAIRPERSON**

**TY 2015 FULL-TIME COMMISSIONERS**

**MAY CHAN**  
**CLIFTINE JONES**  
**HILLARY LOVICK**  
**FRANK SANDERS**

**PART-TIME COMMISSIONERS**

**KARLA CHRISTENSON**  
**DONALD ISAAC**  
**ALVIN JACKSON**  
**JOHN E. NEIL OLLIVIERRA**  
**SKIP WALKER**  
**SEAN WARFIELD**  
**TRENT T. WILLIAMS**

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**REAL PROPERTY TAX APPEALS COMMISSION MEMBERSHIP  
TY 2015**

<b>MEMBERS</b>	<b>ROLE</b>	<b>CONFIRMATION DATE</b>	<b>TERM ENDING</b>
Gregory Syphax	Chairperson	July 13, 2012	April 30, 2018
Richard Amato, Esq.	Vice Chairperson	July 13, 2012; reconfirmed July 14, 2015	April 30, 2019
May S. Chan	Commissioner	July 13, 2012; reconfirmed April 17, 2014	April 30, 2018
Cliftine Jones	Commissioner	July 13, 2012	April 30, 2018
Hillary R. Lovick, Esq.	Commissioner	July 13, 2012	April 30, 2015
Frank Sanders	Commissioner	December 4, 2012	April 30, 2017
Karla Christensen	Part-Time Commissioner	May 9, 2013	April 30, 2017
Donald Isaac, Jr.	Part-Time Commissioner	July 13, 2012; reconfirmed September 24, 2014	April 30, 2018
Alvin Jackson	Part-Time Commissioner	May 7, 2013	April 30, 2016
John Neil Ollivierra	Part-Time Commissioner	March 24, 2014	April 30, 2018
James "Skip" Walker, Jr.	Part-Time Commissioner	July 13, 2012	April 30, 2018
Sean Warfield	Part-Time Commissioner	December 4, 2012	April 30, 2016
Trent Williams	Part-Time Commissioner	July 13, 2012; reconfirmed July 14, 2015	April 30, 2019

**REAL PROPERTY TAX APPEALS COMMISSION STAFF**

Carlynn Fuller	Executive Director	<a href="mailto:Carlynn.fuller@dc.gov">Carlynn.fuller@dc.gov</a>
Debra Spencer	Staff Assistant	<a href="mailto:Debra.spencer@dc.gov">Debra.spencer@dc.gov</a>
Sophia Murray	Clerical Assistant	<a href="mailto:Sophia.murray@dc.gov">Sophia.murray@dc.gov</a>
Judith Brightwell	Program Assistant	<a href="mailto:Judith.brightwell@dc.gov">Judith.brightwell@dc.gov</a>
Donald Freeman	IT Specialist	<a href="mailto:Donald.freeman2@dc.gov">Donald.freeman2@dc.gov</a>

## **Executive Summary**

The mission of the Real Property Tax Appeals Commission (RPTAC) is to conduct fair and impartial hearings to review disputed real property tax assessments (to ensure that properties are assessed at 100% of market value), to resolve claims of improper real property classifications, homestead (domicile), and senior eligibility issues. This Annual Report covers the activities for Tax Year 2015.

Currently, the District of Columbia law provides real property owners with a three-level appeals process as it relates to real property taxation assessments. The first level appeal occurs with the Office of Tax and Revenue (“OTR”) where the Petitioner can appeal the assessment with the assessor of record. At this appeal level, the assessor can sustain, reduce or, in some cases, increase the proposed assessed value of the property.

Once a Petitioner has received his or her Notice of 1<sup>st</sup> Level Decision and is aggrieved by the decision, the Petitioner has 45 days from the date of the notice to appeal to the 2<sup>nd</sup> level – The Real Property Tax Appeals Commission. Petitioners can represent themselves or be represented by counsel which could be an attorney or non-attorney “tax consultant.” Finally, after the taxpayer has exhausted all avenues with the Commission, which sometimes includes requesting a rehearing, the Petitioner can appeal to the third-level of appeal – the Tax Division of the Superior Court of the District of Columbia.

The Commission is comprised of a full-time chair and vice chair, four full-time Commissioners and, currently, eight part-time Commissioners. The full-time Commissioners are District of Columbia Government employees while the part-time Commissioners are paid on an hourly stipend basis.

### **Tax Year 2015 Appeal Seasons Overview**

For Tax Year 2015, the Commission received four thousand five hundred and sixty-five (4,565) appeals. This is an increase of one thousand one hundred and ninety-five (1,195) appeals from Tax Year 2014. Of these appeals, four thousand five hundred and seven (4,507) appeals were “standard assessment appeals” which are valuation appeals that are automatically placed in the Office of Tax and Revenue’s tracking system. For Class 1 properties, the Commission received a total of three thousand three hundred and forty-one (3,341) appeals, with fifty (50) appeals being withdrawn, and one thousand three hundred and eighty-two (1,382) were resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of one thousand nine hundred and nine (1,909) appeals. Of these cases, five, or less than one percent (< 1%) were increased, one thousand six hundred forty-two (1,642), or eighty-six percent (86%), were sustained, and two hundred sixty-two (262), or fourteen percent (14%), were reduced.

#### **Tax Class 1**

<b>Action</b>	<b>Assessed Value (AV)</b>	<b>Dollar Value (DV) (AV ÷ 100 x .85)</b>
1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases)	\$ 4,552,806,988	\$ 38,698,859.40
1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR)	\$ 648,716,250	\$ 5,514,088.25
2 <sup>nd</sup> Level Stipulation Agreements	\$ 583,379,228	\$ 4,958,723.44
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)	\$ 65,337,022	\$ 555,364.81
1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC	\$ 4,101,273,440	\$ 34,860,824.24
2 <sup>nd</sup> Level (RPTAC) Actions	\$ 3,973,145,440	\$ 33,771,736.24
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)	\$ 131,845,680	\$ 1,120,688.28
2 <sup>nd</sup> Level Increases	\$ 1,427,437	\$ 12,133.21
2 <sup>nd</sup> Level Reductions	\$ 1,027,708,193	\$ 8,735,519.64
2 <sup>nd</sup> Level Sustained	\$ 2,940,292,130	\$ 24,992,483.10

The Commission also received one thousand one hundred and sixty-four (1,164) appeals in tax Class 2; fifty-nine (59) were withdrawn and seventy-eight (78) were resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of one thousand twenty-seven (1,027) appeals. Of these appeals, three (3) or less than one percent (<1%), were increased, eight hundred and nineteen (819), or seventy-nine percent (79%), were sustained, and two hundred and five (205), or twenty-two percent (22%), were reduced.

**Class 2 Properties (\$3 million or less)**

<b>Action</b>	<b>Assessed Value (AV)</b>	<b>Dollar Value (DV) (AV ÷ 100 x 1.65)</b>
1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases)	\$ 364,419,380	\$ 6,012,919.77
1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR)	\$ 12,035,680	\$ 198,588.72
2 <sup>nd</sup> Level Stipulation Agreements	\$ 10,780,663	\$ 177,880.94
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)	\$ 1,255,017	\$ 20,707.78
1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC	\$ 352,383,700	\$ 5,814,331.05
2 <sup>nd</sup> Level (RPTAC) Actions	\$ 348,841,670	\$ 5,755,887.56
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)	\$ 3,542,030	\$ 58,443.49
2 <sup>nd</sup> Level Increases	0	0
2 <sup>nd</sup> Level Reductions	\$ 17,409,970	\$ 287,264.51
2 <sup>nd</sup> Level Sustained	\$ 331,431,700	\$ 5,468,623.05

**Class 2 Properties (\$3 million+)**

<b>Action</b>	<b>Assessed Value (AV)</b>	<b>Dollar Value (DV) (AV ÷ 100 x 1.85)</b>
1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases)	\$ 54,693,933,885	\$1,011,837,776.87
1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR)	\$ 5,582,726,345	\$ 103,280,437.38
2 <sup>nd</sup> Level Stipulation Agreements	\$ 5,117,318,084	\$ 94,670,384.55
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)	\$ 465,408,261	\$ 8,610,052.83
1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC	\$ 49,111,207,540	\$ 908,557,339.49
2 <sup>nd</sup> Level (RPTAC) Actions	\$ 47,586,962,476	\$ 880,358,805.81
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)	\$ 1,524,245,064	\$ 28,198,533.68
2 <sup>nd</sup> Level Increases	\$ 588,678,720	\$ 10,890,556.32
2 <sup>nd</sup> Level Reductions	\$ 15,315,606,158	\$ 83,338,713.92
2 <sup>nd</sup> Level Sustained	\$ 31,685,709,898	\$ 31,185,633.11

**Total Number of Cases Heard per Commissioner –  
Full Time Commissioners**

<b>Commissioner</b>	<b>Regular</b>	<b>Other</b>
Amato	965	
Chan	1068	2 Dissents
Jones	681	
Lovick	1370	
Sanders	1241	
Syphax	561	

**Part Time Commissioners**

<b>Commissioner</b>	<b>Regular</b>	<b>Other</b>
Christensen	435	
Isaac	704	
Jackson	354	
Olliviera	196	
Walker	5	
Warfield	69	
Williams	1115	



In addition to the standard assessment appeals, the Commission rendered decisions on appeals for Possessory Interest; Classification Appeals that are not in the current tax year; Homestead Deductions; and New Property Owner Appeals<sup>1</sup>. Because these appeals are not “standard assessment appeals” and cannot be automatically placed into OTR’s tracking system, the Commission must notify OTR which manually places these decisions into its tracking system.

### **Major Issues Facing the Commission**

Timeliness continues to be the most significant issue facing the Commission. The effort to meet the Commission’s statutory obligations of deciding all appeal cases by February 1 of each year (under time constraints that require all residential appeals to be decided within 30 days after hearings and commercial appeals after hearings within 80 days) have proven to be constant challenges for the Commission. Although the Commission has done well in meeting its February 1st deadline over the past three tax appeal seasons (only one day late in TY 2015), it continues to struggle to meet the 30 day and 80 day time restraints provided by statute.

The Commission considers the issue of timeliness to be one of its main objectives and it continues to strategize ways of accomplishing its goals without sacrificing either the quality of service or the quality of the decisions it renders through education, training, and streamlining the administrative processes. This year, the Commission is confronting a similar number of appeals as were filed last year. This will again challenge the Commission’s ability to meet its statutory obligations. In order to diminish the effect of the increase in filings, the Commission started to hear cases earlier than in the past and plans to expedite certain non-appearance residential appeal

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<sup>1</sup> For Tax Year 2015, the Board received no Water and Sewer Special Assessments appeals.

cases by assigning them to individual Commissioners rather than to three-member panels which require more time and the attendance of two more Commissioners.

Generally speaking, the Commission's ability to meet its statutory deadlines is obviously contingent upon the number of appeals that are filed each year. At some point, a great number of appeals could overwhelm the Commission and make it impossible for it to complete its caseload without sacrificing some degree of quality of service and/or performance.

### **Continuing Education & Training**

The Commission requires its members, both full time and part-time Commissioners, to attend continuing education classes and training annually. Classes and training are focused on methods of real property valuation, principles and fundamentals of appraising, appraisal practices and standards, and applicable software programs.

The continuing education requirement can be met by attending classes provided by an approved professional appraiser organization such as those which sponsor The Appraisal Foundation or by other providers whose classes have been approved by the DC Board of Real Estate Appraisers or the DC Real Estate Commission. Another acceptable method of providing training is by having experts as guest speakers to address the Commission on pertinent issues. Online/On demand training classes also provide an effective way of getting Commissioners to fulfill their training requirements – especially for Part-time members who may have time constraints during the “off season” when training is normally scheduled. Although RPTAC rules and regulations do not address the number of hours of training each Commissioner is required to have, the Commission expects each Commissioner to complete a minimum of 12 hours per year.

Online/On Demand Classes are now being taken by Commissioners, at the Commission's expense, if the class applies to the issues, skills, and/or knowledge of real property valuation. However, the Commissioner will have to provide proof of completion, such as a certificate of completion, which can be downloaded from the course provider. The Commissioner is allowed to bill the Commission for his/her time. If the course is identified, for example, as a 7 hour course, the Commissioner will be expected to produce a certification that states that the 7 hour course was completed. Only then will a Commissioner be able to bill the Commission for time (example: 7 hours x \$50/hour = \$350.00). The Chair of the Commission must keep a log of all training completed by each Commissioner for reporting purposes.

In CY 2014, The Commission sponsored a total of 38.5 hours of continuing education – on line and in classroom settings. These classes included: Analyzing Credit Risk & Commercial Lease Analysis, Hotel Valuation by David Lenhoff, Hotel Valuation by Stephen Rushmore, Appraising Assisted Living Facilities, and DC Market Seminar by Jones, Land, LaSalle.

### **Major Accomplishments**

Last year we reported that we had entered into a contract with File & Serve Xpress which would enable the Commission to accept appeals via electronic filing. The system is now utilized by most of petitioners and, for the first time, the system is being fully tested. We are hopeful that the *File & Serve* will improve the administrative process in the way the petitions are received, scheduled for hearing, deliberated, and how Petitioners are notified of the Commission's decision via on-line mailings on the internet. The system will also make it easier for paperless archiving of cases without the need for physical storage space. All of the Commissioners have attended classes on how to use the service. Last year, the Commission also hired, through "temp"

agencies, additional personnel to record and upload documents from the File & Serve system to television screens during the hearings. This enabled Commissioners to be more attentive to the testimony and the presentations that are given by Petitioners and representatives during hearing.

Another major accomplishment was the production of a Public Service Announcement that was filmed by DC Cable Television for RPTAC. In the effort to improve the Commission's community outreach efforts, the Commission produced the short segment on DC Cable's "*Did You Know*" program which started running in February 2015. The segment informed the public of their rights to appeal their real property assessments if they have reason to believe that the value rendered by the Office of Tax & Revenue is excessive or unfair. In the past, the Commission's community outreach efforts consisted primarily of short presentations at ANC meetings. However, due to poor attendance and/or tight time schedules at the meetings, the Commission was unable to reach or adequately deliver its message to enough people to be effective.