



GOVERNMENT OF THE DISTRICT OF COLUMBIA
THE REAL PROPERTY TAX APPEALS COMMISSION
TAX YEAR 2020
ANNUAL REPORT



GIZACHEW ANDARGEH
INTERIM EXECUTIVE DIRECTOR

RICHARD AMATO ESQ.
VICE CHAIRPERSON

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

TAX YEAR 2020

**GIZACHEW ANDARGEH
INTERIM EXECUTIVE DIRECTOR**

**RICHARD AMATO, ESQ.
VICE CHAIRPERSON**

TY 2020 FULL-TIME COMMISSIONERS

**MAY CHAN
CLIFTINE JONES
FRANK SANDERS
STACIE SCOTT**

PART-TIME COMMISSIONERS

**RODERICK DAVIS
EDWIN DUGAS
WENDY GADSON
RONALD HUDSON
ALVIN JACKSON
JOHN E. NEIL OLLIVIERRA
TRENT T. WILLIAMS**

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**REAL PROPERTY TAX APPEALS COMMISSION MEMBERSHIP
TY 2020**

MEMBERS	ROLE	CONFIRMATION DATE	TERM ENDING
Gregory Syphax	Chairperson	July 13, 2012 Reconfirmed March 6, 2018	Retired July 15, 2020
Richard Amato, Esq.	Vice Chairperson	July 13, 2012; reconfirmed July 14, 2015; reconfirmed May 10, 2019	April 30, 2023
May S. Chan	Commissioner	July 13, 2012; reconfirmed April 17, 2014 reconfirmed March 6, 2018	April 30, 2022
Cliftine Jones	Commissioner	July 13, 2012 Reconfirmed March 6, 2018	April 30, 2022
Frank Sanders	Commissioner	July 13, 2012; reconfirmed May 2, 2017	April 30, 2021
Stacie Scott Turner	Commissioner	July 14, 2015; reconfirmed March 20, 2019	April 30, 2023
Rod Davis	Part-Time Commissioner	July 10, 2018	April 30, 2022
Edwin H. Dugas	Part-Time Commissioner	November 30, 2016; reconfirmed July 7, 2020	April 30, 2024
Wendy Gadson	Part-Time Commissioner	May 2, 2017	April 30, 2021
Ronald Hudson	Part-Time Commissioner	February 11, 2020;	April 30, 2022
Alvin Jackson	Part-Time Commissioner	May 7, 2013; reconfirmed May 2, 2017	April 30, 2021
John Neil Olliviera	Part-Time Commissioner	March 24, 2014 Reconfirmed March 6, 2018	April 30, 2022
Trent Williams	Part-Time Commissioner	July 13, 2012; reconfirmed July 14, 2015; reconfirmed March 1, 2019	April 30, 2023
John Woods, Jr.	Part-Time Commission	June 26, 2019	April 30, 2023

REAL PROPERTY TAX APPEALS COMMISSION STAFF

Gizachew Andargeh	Interim Executive Director	gizachew.andargeh@dc.gov
Debra Spencer	Staff Assistant	debra.spencer@dc.gov
Sophia Murray	Clerical Assistant	sophia.murray@dc.gov
Vivian Thornton	Program Assistant	vivian.thornton2@dc.gov
Donald Freeman	IT Specialist	donald.freeman2@dc.gov

Executive Summary

The mission of the Real Property Tax Appeals Commission (RPTAC) is to conduct fair and impartial hearings in disputed real property tax assessment appeal cases (to ensure that properties are assessed at 100% of market value), and to resolve claims of improper real property classifications, homestead (domicile), and senior eligibility issues. This Annual Report covers its activities for Tax Year 2020.

Currently, the District of Columbia law provides real property owners with a three-level appeals process as it relates to real property assessments. The 1st 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 1st Level Decision and is aggrieved by the decision, the Petitioner has 45 days from the date of the notice to appeal to the 2nd 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 3rd 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 eight part-time Commissioners. The full-time Commissioners are District of Columbia Government employees, while the part-time Commissioners are paid as contractors on an hourly basis.

It cannot go without saying that the impact of COVID-19 and the declaration of a public health emergency was palpable. RPTAC, along with many other District Government agencies,

was forced to conduct its business in a virtual posture. This meant upgrading Commissioner and staff technological access and knowledge, pivoting to virtual hearings and administrative meetings, deliberating via email, and limited public engagement.

Major Issues Facing the Commission

The effort to meet the Commission's statutory obligations to decide all appeal cases by February 1 of each year is an annual challenge. The Commission must decide all residential appeals (housing having one to four units) within 30 days after hearings, and all commercial and large residential apartment building appeals (having five or more units), within 80 days after hearings. However, over the past four years, the Commission has done very well, deciding 91% of its appeal cases within the statutory deadlines. The Commission heard 5,829 valuation appeals for Tax Year 2020.

Although the Commission considers timeliness to be one of its main objectives, the Commission is aware that its 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 timely complete its caseload without sacrificing some degree of quality of service and/or performance. For this reason, the Commission 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.

Getting adequate participation of its part-time Commissioners is another issue that impacts the performance of the Commission. Lack of full participation by some part-time Commissioners (full participation of part-time Commissioners is defined as providing *at least* 20 hours per week of service) adds to the burden for those Commissioners who work the minimum amount of hours or, in some cases, 40 or more hours a week. However, the number of necessary hours for each part time commissioner to participate in hearings, deliberate, and render timely decisions is demonstrably increasing. Requiring all part time commissioners dedicate 40 hours of week to fully meet statutory deadlines is becoming clearer.

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 or by other providers whose classes have been approved by the D.C. Board of Real Estate Appraisers or the D.C. Real Estate Commission. We have in-house training as well, with specialized experts as guest speakers who address the Commission on pertinent issues. Online/On demand training classes have also proven to be effective in fulfilling Commissioner 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 must have, the Commission expects each Commissioner to complete a minimum of 12 hours per year.

Online/On Demand Classes are allowed to be taken by Commissioners, at the Commission’s expense, if the class applies to the issues, skills, and/or knowledge of real property valuation. Each Commissioner has to provide proof of completion, such as a certificate of completion, which can be downloaded from the course provider, and can bill the Commission for his/her time. If the course is identified, for example, as a 7-hour course, the Commissioner is expected to produce a certificate 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).

Community Outreach

RPTAC is expected to engage in community outreach annually to promote the Commission as a quasi-judicial body for citizens to resolve their tax assessment disputes with the Office Tax & Revenue (OTR), or classification disputes with the Department of Consumer & Regulatory Affairs (DCRA). In years prior, the Commission has appeared before the public at a number of Advisory Neighborhood Commission (ANC) meetings, has distributed fliers, and has had “workshops” which were open to the public to discuss the appeal process and how one should prepare for making an appeal before RPTAC. The public health emergency made public engagement a challenge in 2020. The Commission originally scheduled two “workshops” in early March 2020, but due to public concern about COVID and the Mayor’s Order decreeing a public health emergency, those workshops were cancelled.

The Commission will always continue to look for better and more efficient ways to improve the overall appeal process. The Commission has met, and will continue to meet, with DCRA and OTR to discuss various issues which the Commission believes could help improve the appeal process in both classification and valuation cases, and has met with OTR to discuss ideas that might improve the process for supplemental assessment appeals.

The Commission has worked hard to be more transparent than the previous tax appeal board by opening its doors for public meetings, conducting workshops for the public, and meeting regularly with the Apartment & Office Building Association (AOBA) and with representatives of the Office of Tax & Revenue and the Department of Consumer & Regulatory Affairs (DCRA). The Commission is always willing to listen and consider the concerns of the public, as well as the concerns of government agencies, and intends to keep an “open-door” policy for anyone to come in to talk about the appeal process.

Tax Year 2020 Appeal Seasons Overview

For Tax Year 2020 (season ended February 1, 2020), the Commission processed a total of 5,905 cases (5,829 valuation appeals) – 4,683 Class 1 Residential valuation cases, 1,141 Class 2 Commercial valuation cases and, 3 Class 3 C Vacant classification valuation case; and 1 Class 4 Blight Classification cases.

The specific statistical breakdown of the valuation cases is as follows:

- 5,829 cases received minus 939 (618 cases that were withdrawn plus the 321 cases that were resolved by way of Stipulation Agreement) results in 4,890 cases that the Commission actually decided.
- 169 cases were Tax Class 1 residential cases with a 30-day deadline. The Commission completed 119 of those cases on time (70%).
- 3,766 cases were Tax Class 1 residential cases with an 80-day deadline. The Commission completed 3,642 of those cases on time (97%).
- 898 cases were Tax Class 2 commercial cases with an 80-day deadline. The Commission completed 809 of those cases on time (90%).
- 1 case was a Tax Class 3 Vacant Classification case and it was completed on time.
- 1 case was a Tax Class 4 Blight Classification case and it was completed on time.
- 4,729 cases were completed by the February 1st deadline (97%).
- 5,140 cases were filed electronically

Tax Class 1 Appeals

For Tax Class 1 properties, the Commission received a total of four thousand six hundred eighty-one (4,681) Class 1 Residential valuation appeals, with five hundred sixty-six (566) appeals being withdrawn, and one hundred eighty-one (181) appeals resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of three thousand nine hundred thirty-five (3,935) Tax Class 1 appeals. Of these cases, twelve were increased (<1%), ten (<1%) were decided based on the assessor of record's recommendation for reduction, two thousand nine hundred sixty-six (2,966) (seventy-five percent (75%)) were sustained, and nine hundred forty-seven (947) (twenty-four percent (24%)) were reduced.

Tax Class 1 Properties (Residential real property, including multifamily)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x .85)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)	\$9,936,855,020	\$84,463,267
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$1,667,857,390	\$14,176,787
2 nd Level Stipulation Agreements (between the Petitioner and OTR)	\$1,544,629,144	\$13,129,347
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$123,228,246	\$1,047,440
1 st Level Cases Appealed to and decided by RPTAC	\$8,268,997,630	\$70,286,479
2 nd Level (RPTAC) Actions	\$8,168,047,414	\$69,428,403
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$100,950,216	\$858,076
2 nd Level Increases	\$28,039,667	\$238,337
2 nd Level Reductions	\$1,090,685,559	\$9,270,827
2 nd Level Sustained	\$6,986,508,780	\$59,385,324
2 nd Level Recommended	\$59,843,408	\$508,668

Tax Class 2 Appeals

The Commission also received one thousand one hundred fifty-two (1,152) Tax Class 2 appeals: eighty-five (85) or seven percent (7%) were withdrawn, and one hundred sixty-seven (159) or fourteen percent (14%) were resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of eight hundred ninety-six (896) appeals. Of these appeals, two (2) (<1%) were increased, eight hundred twelve (812) (seventy percent (70%)) were sustained, and fifteen (15) (1%)) were decided based on the Assessor of Record's recommendation, and sixty-six (66) (6 percent (6%)) were reduced.

Tax Class 2 Properties (Commercial and industrial property, including hotels and motels, for an assessed value up to \$5 million)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x 1.65)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)	\$608,699,964	\$10,043,549
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$99,878,832	\$1,648,000
2 nd Level Stipulation Agreements	\$103,616,197	\$1,709,667
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$(3,737,365)	\$(61,666)
1 st Level Cases Appealed to and decided by RPTAC	\$508,821,132	\$8,395,548
2 nd Level (RPTAC) Actions	\$527,136,583	\$8,697,753
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$(18,315,451)	\$302,204
2 nd Level Increases	\$5,645,592	\$93,152
2 nd Level Reductions	\$62,077,943	\$1,024,286
2 nd Level Sustained	\$456,535,892	\$7,532,842
2 nd Level Recommended	\$2,876,776	\$47,466

Tax Class 2 Properties (Commercial and industrial real property, including hotels and motels, for an assessed value greater than \$5 million up to \$10 million)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x 1.77)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)	\$743,871,127	\$13,166,518
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$98,442,568	\$1,742,433
2 nd Level Stipulation Agreements	\$90,754,549	\$1,606,355
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$7,688,019	\$187,033
1 st Level Cases Appealed to and decided by RPTAC	\$645,428,559	\$11,424,085
2 nd Level (RPTAC) Actions	\$604,238,543	\$10,695,022
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$41,190,016	\$729,063
2 nd Level Increases	\$0	\$0

2 nd Level Reductions	\$17,063,244	\$302,019
2 nd Level Sustained	\$587,175,299	\$1,543,002
2 nd Level Recommended	\$0	\$0

Tax Class 2 Properties (Commercial and industrial real property, including hotels and motels, for an assessed value greater than \$10 million)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x 1.89)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)	\$51,686,955,310	\$976,883,455
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$7,560,124,844	\$142,886,359
2 nd Level Stipulation Agreements	\$7,044,238,276	\$133,136,103
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$515,886,568	\$9,750,256
1 st Level Cases Appealed to and decided by RPTAC	\$44,126,830,466	\$833,997,095
2 nd Level (RPTAC) Actions	\$43,814,137,220	\$828,087,193
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$312,693,246	\$5,909,902
2 nd Level Increases	\$163,705,530	\$3,094,034
2 nd Level Reductions	\$2,358,114,287	\$44,568,360
2 nd Level Sustained	\$40,321,005,982	\$762,067,013
2 nd Level Recommended	\$971,311,421	\$18,357,785

Tax Class 3 Appeals

The Commission received three Tax Class 3 appeals. Two were withdrawn (66%) and one (33%) was sustained.

Tax Class 3 Properties (Vacant real property)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x 5.00)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)	\$116,740	\$5,837
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$0	\$0

2 nd Level Stipulation Agreements	\$0	\$0
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$0	\$0
1 st Level Cases Appealed to and decided by RPTAC	\$116,740	\$5,837
2 nd Level (RPTAC) Actions	\$116,740	\$5,837
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$0	\$0
2 nd Level Increases	\$0	\$0
2 nd Level Reductions	\$0	\$0
2 nd Level Sustained	\$116,740	\$5,837
2 nd Level Recommended	\$0	\$0

Tax Class 4 Properties

The Commission received one Tax Class 4 appeal and it was reduced*.

Tax Class 4 Properties (Blighted real property)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x 10.00)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)	\$65,520	\$556*
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$0	\$0
2 nd Level Stipulation Agreements	\$0	\$0
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$0	\$0
1 st Level Cases Appealed to and decided by RPTAC	\$65,520	\$556
2 nd Level (RPTAC) Actions	\$65,520	\$556
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$0	\$0
2 nd Level Increases	\$0	\$0
2 nd Level Reductions	\$65,520	\$556
2 nd Level Sustained	\$0	\$0
2 nd Level Recommended	\$0	\$0

*The property was reclassified as Class 1 and taxed at the .85 rate. The assessment value remained the same.

Total Number of TY 2020 Assessment Cases Heard per Commissioner*

Full-Time Commissioners

Commissioner	Case Count
Amato	1,848
Chan	305
Jones	395
Sanders	1,088
Scott-Turner	1,975
Syphax	1,910

Part-Time Commissioners

Commissioner	Case Count
Davis	292
Dugas	234
Gadson	1,455
Jackson	870
Olliviera	870
Williams	2,239

*Each lot in a multi-lot property appeal is required to be counted individually and therefore the total appeals heard is not a definitive indicator of workload per commissioner due to the fact that some Commissioners with especially high totals sit on hearing panels where one property can have between 100-500 lots while other Commissioners sit on hearing panels that do not have any multi-lot properties.

In addition to standard assessment appeals, the Commission rendered decisions in appeals for Possessory Interests, Classifications not made in the current tax year, and Homestead Deductions. Since these appeals are not “standard assessment appeals” which are automatically placed into OTR’s tracking system, the Commission must notify OTR of these appeals, and then OTR manually places these decisions into its tracking system.

Tax Year 2021 Appeal Season

The Commission began receiving Tax Year 2021 cases in June. The Commission has had great success over the past seven years in meeting its statutory deadlines. Before COVID the Commission continued to expect to have the same success in the future, so long as the number of appeals filed did not exceed the normal caseload of 4,000 to 5,000 cases per year. In Tax Year 2021 the Commission received over 7,000 cases. Even though the Commission has worked hard

to establish a routine that works, it has had difficulty meeting such a high and unanticipated demand. If the caseload remains this high in future years – as can be expected considering the negative economic impacts of COVID – the Commission will need to devise new ways to ensure its statutory obligations are met with quality, efficiency, and punctuality.

Major Accomplishments

The Commission continues to push for greater use of the *File & Serve* system by Petitioners. This system improves the administrative process for filing petitions, scheduling hearings, deciding appeals, and notifying Petitioners of the Commission's decisions via on-line mailings. The system allows for paperless archiving of cases, without physical storage space. All of the Commissioners have attended classes on how to use the service.