



GOVERNMENT OF THE DISTRICT OF COLUMBIA
THE REAL PROPERTY TAX APPEALS COMMISSION
TAX YEAR 2022
ANNUAL REPORT



TRENT WILLIAMS
CHAIRMAN

GIZACHEW ANDARGEH
EXECUTIVE DIRECTOR

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

TAX YEAR 2022

**TRENT WILLIAMS
CHAIRMAN**

**VICE CHAIRMAN
RICHARD AMATO, ESQ.**

**GIZACHEW ANDARGEH
EXECUTIVE DIRECTOR**

FULL-TIME COMMISSIONERS

**MAY CHAN
CLIFTINE JONES
FRANK SANDERS
OLUFEMI ABAYOMI-PAUL**

HEARING EXAMINERS

**GREGORY SYPHAX
ALVIN JACKSON**

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**REAL PROPERTY TAX APPEALS COMMISSION MEMBERSHIP
TY 2022**

Member	Role	Confirmation Date	Term Ending
Trent Williams	Chairperson	November 3, 2021; reconfirmed June 29, 2022	April 30, 2026
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; reconfirmed June 29, 2022	April 30, 2026
Cliftine Jones	Commissioner	July 13, 2012 reconfirmed March 6, 2018; reconfirmed June 29, 2022	April 30, 2026
Frank Sanders	Commissioner	July 13, 2012; reconfirmed May 2, 2017; reconfirmed November 2, 2021	April 30, 2025
Olufemi Abayomi-Paul	Commissioner	January 18, 2022	April 30, 2023
Gregory Syphax	Hearing Examiner	N/a	N/a
Alvin Jackson	Hearing Examiner	N/a	N/a

*Passed away in June 2022

REAL PROPERTY TAX APPEALS COMMISSION STAFF

Name	Title	Email
Gizachew Andargeh	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 2022.

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 two full-time temporary Hearing Examiners. Before last year’s statutory change only Commissioners and staff were District of Columbia Government employees, and part time Commissioners were contractors. Now, all Commissioners, the newly created position of Hearing Examiners, and staff are District of Columbia Government employees.

The transition to Hearing Examiners working during the busier period of the appeals season has been a helpful structural change to the Commission. Only two Hearing Examiners were hired, and with the high number of cases heard and decisions written more should have been required. The increase in overall caseload was particularly tied to the economic strain COVID placed on property owners who may have experienced a decrease in rental income. RPTAC heard and decided over 7,400 cases – another unprecedented number – with a Chairman only in place mid-season, one commissioner position vacant until the end of the season, and another commissioner away on extended leave. This placed strain on the other commissioners, hearing examiners and staff. Even with a sustained effort the Commission was challenged to meet its statutory obligations including completing the appeals season by February 1 and completing residential and commercial decisions within 30 or 80 days, respectively.

In the summer RPTAC lost its longstanding Vice Chairman, Richard Amato. He served on the Commission for over a decade and was a mainstay of legal and institutional knowledge at RPTAC. The Commission is working with the Mayor's Office of Talent and Appointments to find and nominate a new vice chairman.

Major Issues Facing the Commission

Increasing Caseload

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. In previous years the Commission has done very well, deciding 85% of its appeal cases within the statutory deadlines. However, Tax Year 2022 was particularly difficult. The Commission was without a Chairman until November, a Council-approved full-time commissioner until January, and another full-time commissioner who was away and unavailable for extended leave. The Commission was still responsible to conduct hearings and draft decisions for 7,376 appeals. Though having two new experienced hearing examiners was helpful the increased capacity was not sufficient to meet the demand of a heavy caseload. As a result, RPTAC conducted hearings well into summer and did not finish rendering its final decision until August.

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. Last tax year this was certainly the case. A great number of appeals overwhelmed the Commission and made it impossible to timely complete its caseload without sacrificing performance.

Staffing

RPTAC has well experienced Commissioners and dedicated staff. But operating most of the season with only two-thirds of the required six full time commissioners and two of the

allowable hearing examiners proved difficult to meet the statutory obligations. Fortunately, RPTAC now has nearly all commissioner seats filled except the for the vice chairman. This position is actively being advertised. In addition, the FY23 budget allows for two new hearing examiner positions which RPTAC will be interviewing and hiring for in the next couple of weeks. The Commission has maintained that having all commissioner positions and at least four hearing examiner positions filled is the minimum staffing capacity required to meet the caseload demand. As always, the Commission will continue 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 process.

Continuing Education & Training

The Commission recommends its members, both full-time commissioners and hearing examiners, 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 real property owners 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 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 sustained concern for potential exposure to Covid has limited in-person public engagement in 2022. The Commission, again, made a specific effort to virtually present before Ward 7 and 8 ANCs but, unfortunately, there was little positive response.

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 is transparent about its public meetings. Each of its four annual Administrative Meetings are advertised on the RPTAC website and the public is encouraged to virtually attend those and other public meetings. The Commission also meets with relevant associations or agencies at their request, including 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 talk about the appeal process.

Tax Year 2022 Appeal Seasons Overview

For Tax Year 2022¹ (season ended September 21, 2022), the Commission processed a total of 7,376 cases – 5,902 Class 1 Residential valuation cases and 1,474 Class 2 Commercial valuation cases (including Mixed Use). There were 32 classification cases originating from the Department of Consumer and Regulatory Affairs (DCRA) where no valuation is considered and 52 Homestead cases. Of the 7,376 assessment cases received, the Commission decided 7,157. The difference of 119 represents 1 withdrawn case plus 118 cases resolved by way of Stipulation Agreement. 7,203 cases were filed electronically using File & ServeXpress.

Tax Class 1 Appeals

For Tax Class 1 properties, the Commission received a total of five thousand nine hundred and two (5,902) Class 1 Residential valuation appeals, with fifty-one (51) appeals resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of five thousand eight hundred fifty-one (5,851) Tax Class 1 appeals. Of these cases, eleven were increased (<1%), five thousand five hundred-nineteen (5,519) were sustained (94%), and two hundred sixty-eight (268) five percent (5%) were reduced. One hundred two (102) cases did not require first level action, e.g. supplemental decisions, though the Commission made decisions on these cases.

¹ RPTAC derives the majority of its data from the Office of Tax and Revenue's Modern Integrated Tax System (MITS) recently upgraded from the Integrated Tax System (ITS). As part of the upgrade certain data was collected in a limited fashion in TY22 and is not fully reflected in this annual report. RPTAC is working with OTR to collect these data for future annual reports.

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)	\$11,133,307,668	\$94,633,115
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$696,136,480	\$5,917,160
2 nd Level Stipulation Agreements (between the Petitioner and OTR)	\$655,998,200	\$5,575,984
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$40,138,280	\$341,175
1 st Level Cases Appealed to and decided by RPTAC	\$10,437,171,188	\$88,715,955
2 nd Level (RPTAC) Actions	\$10,330,520,932	\$87,809,427
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	(\$150,683,544)	\$1,280,810
2 nd Level Increases	\$30,828,490	\$262,042
2 nd Level Reductions	(\$181,512,034)	\$1,542,852
2 nd Level Sustained	\$8,562,643,348	\$72,782,468

Tax Class 2 Appeals

The Commission also received one thousand four hundred-four (1,474) Tax Class 2 appeals including mixed use cases: one (1) was withdrawn, and sixty-seven (67) or five percent (5%) 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 four hundred-six (1,406) appeals. Of these appeals, two (2) (<1%) were increased, one thousand one hundred fifty-six (1,156) (82%) were sustained, and two hundred forty-seven (247) (18%) 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)	\$1,056,764,838	\$17,436,619
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$31,314,043	\$516,681
2 nd Level Stipulation Agreements	\$29,100,607	\$480,160
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	(\$2,213,436)	\$36,521
1 st Level Cases Appealed to and decided by RPTAC	\$1,025,450,795	\$16,919,938
2 nd Level (RPTAC) Actions	\$1,033,557,590	\$17,053,700
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	(\$17,766,775)	\$293,151
2 nd Level Increases	\$0	\$0
2 nd Level Reductions	(\$17,766,775)	\$293,151
2 nd Level Sustained	\$897,463,763	\$14,808,152

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)	\$1,104,354,019	\$19,547,066
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$78,249,360	\$1,385,013
2 nd Level Stipulation Agreements	\$70,387,418	\$1,245,857
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	(\$7,861,942)	\$139,156
1 st Level Cases Appealed to and decided by RPTAC	\$1,026,104,659	\$18,162,052
2 nd Level (RPTAC) Actions	\$1,003,954,505	\$17,769,994
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	(\$22,150,154)	\$392,057
2 nd Level Increases	\$0	\$0
2 nd Level Reductions	(\$22,150,154)	\$392,057

2 nd Level Sustained	\$837,033,029	\$14,815,484
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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)	\$54,910,853,664	\$1,037,815,134
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$817,210,880	\$14,324,479
2 nd Level Stipulation Agreements	\$757,908,963	\$92,510,601
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	(\$59,301,917)	\$1,120,806
1 st Level Cases Appealed to and decided by RPTAC	\$54,093,642,784	\$1,022,369,848
2 nd Level (RPTAC) Actions	\$53,004,396,719	\$1,001,783,097
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$1,089,246,065	\$20,586,750
2 nd Level Increases	\$2,256,890.00	\$42,665
2 nd Level Reductions	(\$1,091,502,955)	\$20,629,405
2 nd Level Sustained	\$41,529,626,614	\$784,909,943

Tax Class 3 Properties

The Commission did not receive Tax Class 3 appeals in Tax Year 2022.

Tax Class 3 Appeals (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)	\$0	\$0
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	\$0	\$0
2 nd Level (RPTAC) Actions	\$0	\$0

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	\$0	\$0

Tax Class 4 Properties

The Commission did not receive Tax Class 4 appeals in Tax Year 2022

Tax Class 4 Appeals (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)	\$0	\$0
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	\$0	\$0
2 nd Level (RPTAC) Actions	\$0	\$0
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	\$0	\$0
2 nd Level Recommended	\$0	\$0

Total Number of TY 2022 Assessment Cases Heard per Commissioner

In Tax Year 2022 the Office of Tax and Revenue completed upgrading the former Integrated Tax System to the Modern Integrated Tax System (MITS). As part of this upgrade certain data were only partially collected, including the case count for each Commissioner. The Commission worked with the Office of Tax and Revenue to fully include this data in future tax years and will be available for future annual reports.

Commissioner or Hearing Examiner	Partial Case Count
Trent Williams, Chair	223
Richard Amato, Vice Chair	143
Cliftine Jones	233
Franks Sanders	235
May Chan	85
Olufemi Abayomi-Paul	200
Gregory Syphax	170
Alvin Jackson	201

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

Tax Year 2023 Appeal Season

The Commission began receiving Tax Year 2023 cases in September. Save the previous couple appeals seasons, the Commission has had success over the past several years in meeting its statutory deadlines. In Tax Year 2022 the Commission received over 7,300 cases and in Tax

Year 2023 the Commission is on track to hear 7,600 cases. With an experienced Chairman, two returning Hearing Examiners, and two new Hearing Examiners the Commission is expecting to complete its hearing schedule in early February. Even though the Commission has worked hard to innovate upon its scheduling and decision writing processes, it remains a challenge for Commissioners and Hearing Examiners to regularly meet the demand of such a high caseload. If the caseload continues to climb – as it has three years in a row – the Commission will need to either continue hiring additional hearing examiners or devise new procedures to ensure its statutory obligations are met with quality, efficiency, and punctuality. Certainly, having a new Vice Chairperson will assist with caseload distribution. The Commission is working with the Mayor’s Office of Talent and Appointment (MOTA) and anticipates a nomination in TY23 with a full onboarding in preparation for the TY24.

Major Accomplishments

Last year the Commission welcomed a new Chairman and a new Full-time Commissioner, Trent Williams and Olufemi Abayomi-Paul, respectively. Both have been great additions who have demonstrated a readiness and ability to commit their expertise to the mission of the Commission. In addition, we welcomed two new Hearing Examiners, Gregory Syphax and Alvin Jackson, also real property assessment veterans with specific experience with RPTAC. The Real Property Tax Appeals Commission is steadily building a team of capable professionals who strive to meet their obligations. Though RPTAC is still progressing towards annual success since major leadership and staff changes in TY2020, the necessary innovative procedural adaptations and the hiring of capable Commissioners, Hearing Examiners, and staff over the past two years are bringing success back to the Commission.