



**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 25, 2012

**Legal Description of Property**

Square: 0132 Lot: 2042

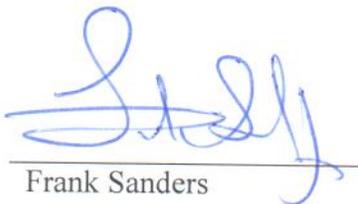
Property Address: 1830 T Street NW #A

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	338,970	Land	338,970
Building	790,970	Building	632,730
Total	\$ 1,129,940	Total	\$ 971,700

**Rationale:**

The basis of appeal by the Petitioner is property damage or condition and equalization. The subject is a townhouse condo project with only two units. Per the Assessor Tax Record Card the property was last remodeled in 1989. The comparable properties used by the Office of Tax and Revenue to determine the market value have all been remodeled from 2002 to present. MRIS shows through a virtual tour that the comparable sales used by the Office of Tax and Revenue are all superior to the subject property. The comparables used are also properties from larger projects with multiple units. The Commission finds that a reduction in the Tax Year 2013 proposed assessment is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Andrew Dorchester

  
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 30<sup>th</sup> 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.



**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: 0798 Lot: 0841

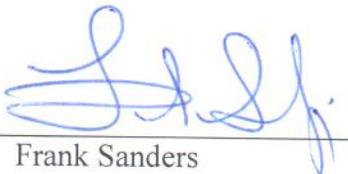
Property Address: 926 3<sup>rd</sup> Street SE

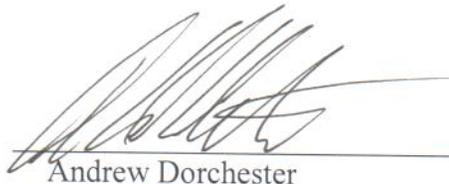
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	215,610	Land	215,610
Building	764,390	Building	691,620
Total	\$ 980,000	Total	\$ 907,230

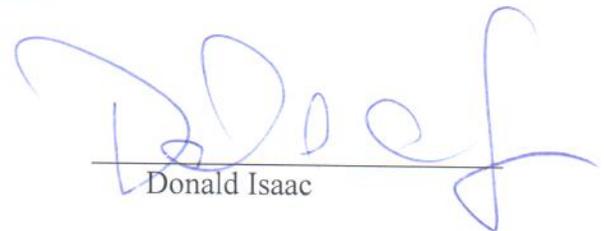
**Rationale:**

The basis of appeal by the Petitioner is equalization and valuation. The Petitioner submitted evidence for sales which appear to be identical to the subject, with the exception of the options purchased. The evidence shows that the subject is out of equalization with comparable properties most similar to the subject. The Commission finds that a reduction in the Tax Year 2013 proposed assessment is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Andrew Dorchester

  
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 30<sup>th</sup> 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.



**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 17, 2012

**Legal Description of Property**

Square: 0890 Lot: 0067

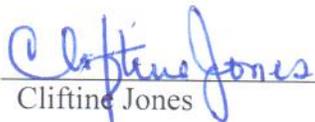
Property Address: 712 8<sup>th</sup> Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	48,950	Land	48,950
Building	14,220	Building	1,000
Total	\$ 63,170	Total	\$ 49,950

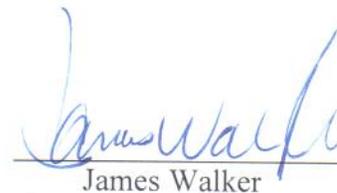
**Rationale:**

The Commission has reviewed the evidence presented by the Office of Tax and Revenue and the Petitioner and the Commission has determined that the Petitioner’s evidence warrants a reduction in the proposed assessment for the Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
May Chan

  
James Walker

**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 30<sup>th</sup> 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.



**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 25, 2012

**Legal Description of Property**

Square: 1475 Lot: 0052

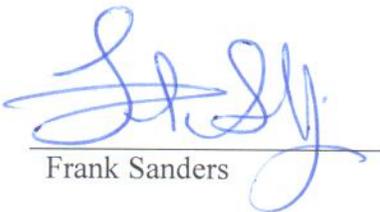
Property Address: 3717 Fordham Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	752,040	Land	752,040
Building	822,780	Building	625,960
Total	\$ 1,574,820	Total	\$ 1,378,000

**Rationale:**

The Commission has reviewed the sales submitted by the Office of Tax and Revenue and the Petitioner. The basis of the appeal is property damage or condition, equalization and valuation. The sales submitted by the Petitioner appear to be inferior to the subject. The sales submitted by the Office of Tax and Revenue appear to be superior to the subject. The Commission has reviewed sales on the MRIS with virtual tours and has determined that a reduction in the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Andrew Dorchester

  
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 30<sup>th</sup> 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.



**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 9, 2012

**Legal Description of Property**

Square: 2032 Lot: 0062

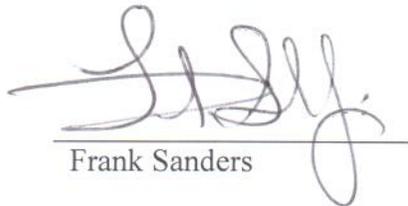
Property Address: 3400 Broad Branch Terrance NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	514,680	Land	514,680
Building	213,350	Building	135,320
Total	\$ 728,030	Total	\$ 650,000

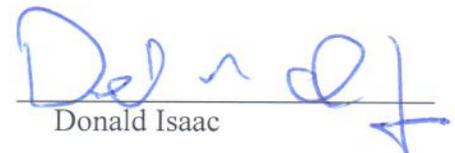
**Rationale**

This case is complicated by the fact that the photograph of the subject used by the Office of Tax and Revenue on its record card is incorrect, a fact verified by the Petitioner and the Commission. OTR at the hearing also agreed with this conclusion. Not knowing whether any of the data that OTR shows in its records for the subject can be trusted, OTR offered to the Petitioner at the hearing to inspect the property. The Petitioner accepted OTR's offer at the hearing. However, since that time the Petitioner has not scheduled an appointment with OTR for purposes of scheduling an interior inspection of the dwelling. Based on the testimony presented at the hearing, evidence submitted by OTR and the Petitioner, and the Commission's own independent research, the Commission will accept OTR's claim that the property is 6,000 square feet in size and contains a single improvement (the house) that is 1,870 square feet above grade. The Petitioner showed photographic evidence that the subject is in need of repairs that go beyond the condition adjustments OTR used in its assessment. The Commission finds the 5133 33<sup>rd</sup> Street NW comparable sale presented by the Petitioner as the most persuasive evidence, when measured against the other evidence submitted by OTR and the Petitioner. The Commission therefore finds that a reduction in the tax assessment for 2013 is warranted. We highly encourage the Petitioner to work with OTR in correcting OTR's records so that OTR may use the most accurate information for their assessment work in future years.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Andrew Dorchester

  
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 30<sup>th</sup> 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.



**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: 2255 Lot: 0829

Property Address: 2900 Brandywine Street NW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

Land	823,940	Land	823,940
Building	383,050	Building	383,050
Total	\$ 1,206,990	Total	\$ 1,206,990

**Rationale:**

The basis of the appeal is property damage or condition, equalization and valuation. The Commission has reviewed the sales information submitted by the Office of Tax and Revenue and the Petitioner. The interior of the dwelling was inspected by the Office of Tax and Revenue on April 27, 2012. OTR has adjusted the condition of the property from good to average based upon the inspection. The Commission finds that based on the Metropolitan Regional Information Systems (MRIS) virtual tours of the sales submitted, the properties proposed Tax Year 2013 assessment shall be sustained.

**COMMISSIONER SIGNATURES**

Frank Sanders

Andrew Dorchester

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 30<sup>th</sup> 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.



**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: 2263 Lot: 0868

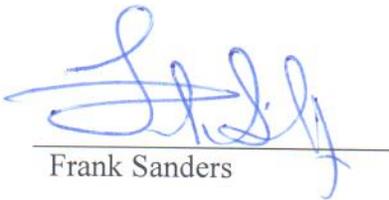
Property Address: 3011 Gates Road NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	947,780	Land	754,900
Building	289,620	Building	289,620
Total	\$ 1,237,400	Total	\$ 1,044,520

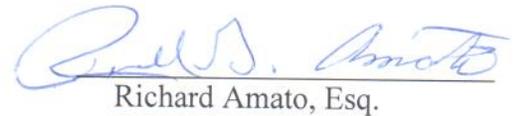
**Rationale:**

The Commission finds that the subject property faces unique challenges that adversely affect the market value. The property has no frontage or legal access to public space. A reduction is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Andrew Dorchester

  
Richard Amato, Esq.

**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 30<sup>th</sup> 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.



**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: 3321 Lot: 0026

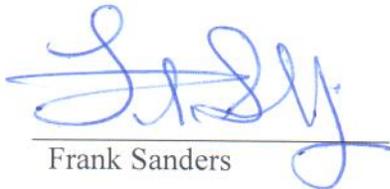
Property Address: 4325 2<sup>nd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	191,350	Land	191,350
Building	255,900	Building	233,450
Total	\$ 447,250	Total	\$ 424,800

**Rationale:**

The Commission finds that the sales provided by the Petitioner indicated that a reduction is warranted. The issues presented by the Petitioner were equalization and valuation. Market data supports a reduction in the Tax Year 2013 proposed assessment.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Andrew Dorchester

  
Richard Amato, Esq.

**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 30<sup>th</sup> 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.



**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 17, 2012

**Legal Description of Property**

Square: 3520 Lot: 0111

Property Address: 40 Q Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	169,710	Land	169,710
Building	476,740	Building	476,740
Total	\$ 646,450	Total	\$ 646,450

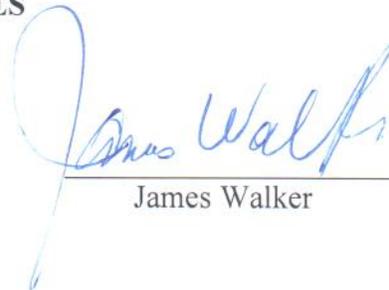
**Rationale:**

The subject property was purchased in an arms-length transaction for \$650,000 during the valuation period for Tax Year 2013. The Commission therefore sustains the proposed assessment for the Tax Year 2013. The Petitioner’s equalization argument is considered however the preponderance of the evidence of the subject’s sale in the valuation period prevails

**COMMISSIONER SIGNATURES**

  
Cliftone Jones

  
May Chan

  
James Walker

**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 30<sup>th</sup> 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.



**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 3, 2012

**Legal Description of Property**

Square: 4044 Lot: 0010

Property Address: 1833 Central Place NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	138,960	Land	44,140
Building	-0-	Building	-0-
Total	\$ 138,960	Total	\$ 44,140

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission has determined that a reduction in the proposed assessment for Tax Year 2013 is warranted. The subject is a vacant lot that should be equalized with similar surrounding lots as indicated below.

Square/lot	Land Area	Land Value	Building Value	Total Assessment	Use Code
4044-0003	3,600 sq. ft.	44,140	-0-	\$ 44,140	91
4044-0004	3,600 sq. ft.	44,140	-0-	44,140	91
<b>(Subject)</b> <b>4044-0010</b>	<b>3,600 sq. ft.</b>	<b>138,960</b>	<b>-0-</b>	<b>138,960</b>	<b>91</b>
4044-0011	3,600 sq. ft.	34,240	-0-	34,240	91
4044-0020	3,600 sq. ft.	44,140	-0-	44,140	91

**COMMISSIONER SIGNATURES**

Cliftine Jones

James Walker

May Chan

**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 30<sup>th</sup> 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.