



**Real Property Tax Appeals Commission**

IN ACCORDANCE WITH Section 47.825.01a of the District of Columbia Statute 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: December 20, 2012

**Legal Description of Property**

Square: 0008 Lot: 0811

Property Address: 600 New Hampshire Avenue, NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	37,131,470	Land	37,131,470
Building	84,562,070	Building	84,562,070
Total	\$ 121,693,540	Total	\$ 121,693,540

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012 valuation date.

The Subject Property is an office building within the Watergate Complex. The disputed issue in this case is capitalization rate. The Petitioner argues that OTR incorrectly applies a Class A capitalization rate to derive its value when the building rents indicate that a Class B capitalization rate is appropriate. In this case, the Commission finds that OTR's use of a Class A capitalization rate is reasonable given the building's location, tenant stability, and proximity to metro. Therefore, the Commission sustains the proposed tax year 2013 assessment.

Commission Signatures

Karla Christensen

Hillary Lovick, Esq.

Frank Sanders

**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 tax 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: January 8, 2013

**Legal Description of Property**

Square: 0115 Lot: 0072

Property Address: 1914 Sunderland Place NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	977,400	Land	977,400
Building	394,040	Building	394,040
Total	\$ 1,371,440	Total	\$ 1,371,440

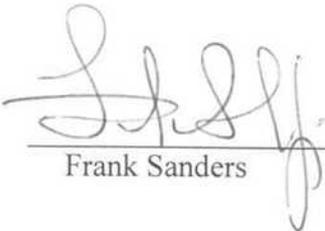
**Rationale:**

The subject is a small owner-occupied office building. The main disputed issue in this case is market rent. The Petitioner argues that the market rent applied by the Office of Tax and Revenue (OTR) in its income analysis is not supported based on the current asking rent for a small square footage of space available in the building. In addition, the Petitioner submitted sales to support his contention that OTR's value estimate is unsupported by recent market sales activity. The OTR Assessor argues that the market rent applied in his income analysis is supported by market data. The Assessor also points out that the asking rent used by the Petitioner is for a small square footage of space and is not indicative of the appropriate market rent for the building as a whole. The Commission finds OTR's analysis to be reasonable and supported by market data. The Petitioner failed to demonstrate by a preponderance of the evidence that OTR's proposed assessment is erroneous. Therefore, the Commission sustains the proposed assessment.

**COMMISSIONER SIGNATURES**

  
Hillary Lovick, Esq.

  
May Chan

  
Frank Sanders

**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: January 7, 2013

**Legal Description of Property**

Square: 0115 Lot: 0073

Property Address: 1912 Sunderland Place NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	977,400	Land	977,400
Building	479,480	Building	479,480
Total	\$ 1,456,880	Total	\$ 1,456,880

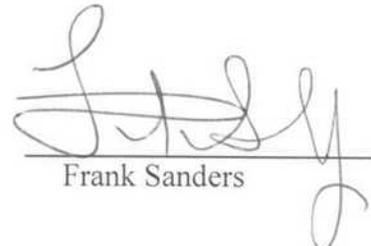
**Rationale:**

The subject is a small office building. The main disputed issue in this case is market rent. The Petitioner argues that the market rent applied by the Office of Tax and Revenue (OTR) in its income analysis is not supported based on the current asking rent for the building and the CoStar Class C submarket statistics. The Petitioner submitted sales to support the contention that OTR's value estimate is unsupported by recent market sales activity. The OTR Assessor argues that the market rent applied in his income analysis is supported by market data. The Commission finds that OTR's analysis to be reasonable and supported by market data and recent sales activity. The Petitioner failed to demonstrate by a preponderance of the evidence that OTR's proposed assessment is erroneous. Therefore, the Commission sustains the proposed assessment.

**COMMISSIONER SIGNATURES**

  
Hillary Lovick, Esq.

  
May Chan

  
Frank Sanders

**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 47.825.01a of the District of Columbia Statute 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: January 2, 2013

**Legal Description of Property**

Square: 0115 Lot: 0081

Property Address: 1320 19<sup>th</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	8,021,200	Land	8,021,200
Building	2,538,070	Building	1,039,508
Total	\$ 10,559,270	Total	\$ 9,060,708

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012 valuation date.

The Subject Property is an office building known as the Sunderland Building built in 1968. The disputed issue in this case is the operating expense allocation. The Petitioner argues that OTR incorrectly applies an operating expense allocation that is too low and not realistic of the expenses incurred over a 4-year history. In this case, the Commission finds that Petitioner's stabilized operating expense allocation is reasonable. Therefore, the Commission finds that a reduction in the proposed Tax Year 2013 assessment is warranted.

**COMMISSIONER SIGNATURES**

Karla Christensen

Hillary Lovick, Esq.

Frank Sanders

**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 tax 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: January 7, 2013

**Legal Description of Property**

Square: 0117 Lot: 0080

Property Address: 1901 L Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	27,735,000	Land	27,735,000
Building	20,857,850	Building	20,857,850
Total	\$ 48,592,850	Total	\$ 48,592,850

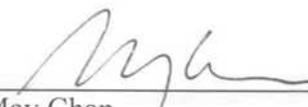
**Rationale:**

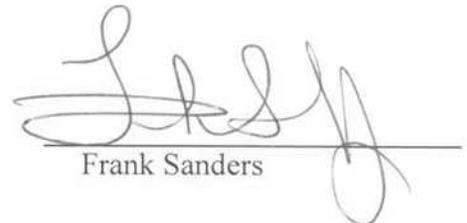
The subject is an office building. The Petitioner contends that the main disputed issue in this case is adequately addressing the historically high vacancy in the building. Prior to RPTAC hearing, the Office of Tax and Revenue (OTR) Assessor made the following adjustments based on the Tax Year 2013 income and expense forms: reduced market rent and storage income, and increased vacate probability and capitalization rate. These changes resulted in a 1.29% change and a new OTR recommended value of \$47,966,270 which does not meet the five percent rule. The Petitioner argues the vacancy rate applied by OTR in its analysis must be increased to reflect the actual vacancy in the building.

The Commission finds that OTR’s vacancy rate is reasonable and reflective of the high vacancy in the building. In addition, the Commission finds OTR’s adjustments to the vacate probability and the capitalization rate to adequately address the vacancy issue. Although the Commission accepts OTR’s new recommended value, the amount does not meet the five percent rule contained in D.C. Official Code § 47-825.01a(e)(4)(C)(ii)(2012 Supp.). This code provision only authorizes the Commission to “raise or lower the estimated value of any real property which it finds to be more than five per centum above of below the estimated market value” of the property. Therefore, the proposed assessment is sustained.

**COMMISSIONER SIGNATURES**

  
Hillary Lovick, Esq.

  
May Chan  
**FURTHER APPEAL PROCEDURES**

  
Frank Sanders

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

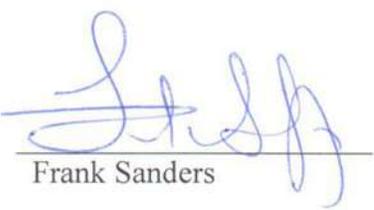
Date: January 2, 2013

<b>Legal Description of Property</b>			
Square: 0158		Lot: 0076	
Property Address: 1771 N Street NW			
<b>ORIGINAL ASSESSMENT</b>		<b>FINAL ASSESSMENT</b>	
Land	8,460,000	Land	8,460,000
Building	8,649,810	Building	8,649,810
Total	\$ 17,109,810	Total	\$ 17,109,810

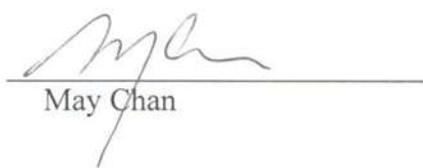
**Rationale:**

The subject is an owner-occupied office building which houses the National Association of Broadcasters. The main disputed issue in this case is the expense allowance. The Petitioner argues that a higher expense allowance is warranted based on the building's history of high expenses. The Office of Tax and Revenue (OTR) Assessor argues that the expense allowance applied in his analysis is consistent with stabilized expenses for a building of the subject's size. The Commission finds OTR's analysis to be reasonable and supported by market data and the Pertinent Data Book. The Petitioner failed to demonstrate by a preponderance of the evidence that OTR erred in its analysis. Therefore, the Commission sustains the proposed assessment.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Hillary Lovick, Esq.

  
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.



**Real Property Tax Appeals Commission**

IN ACCORDANCE WITH Section 47.825.01a of the District of Columbia Statute 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: December 28, 2012

**Legal Description of Property**

Square: 0275 Lot: 0055

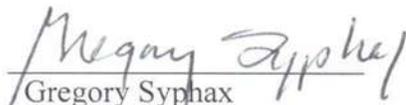
Property Address: 1816 12<sup>th</sup> Street, NW

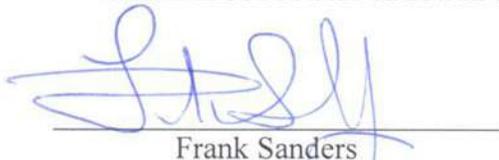
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	3,305,670	Land	3,305,670
Building	5,775,870	Building	4,492,340
Total	\$ 9,081,540	Total	\$ 7,798,010

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The valuation issue presented by the Petitioner was that the depreciation percentage used by the Office of Tax and Revenue (OTR) was too low and that "in light of the unique and historic nature of the structure, a much larger depreciation is warranted". The Office of Tax and Revenue erred in its cost approach by using a year built of 1950 and not making allowances for the restriction because of the fact that the building is on the National Register of Historic Places. The subject was built in 1908 and added to the National Register of Historic Places in 1983. The Commission finds that a reduction in the TY 2013 proposed assessment is warranted.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Frank Sanders

  
Cliftine Jones

**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 tax 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: January 28, 2013

**Legal Description of Property**

Square: 0516 Lot: 0029

Property Address: I Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	561,820	Land	485,520
Building	870	Building	870
Total	\$ 562,690	Total	\$ 486,390

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 867 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

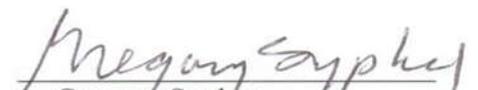
The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site's allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR's data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

In this appeal, the Commission accepts the **Assessor's Recommendation** and reduces the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Richard Amato, Esq.

  
Cliftine Jones

  
Gregory Syphax

**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: January 28, 2013

<b>Legal Description of Property</b>			
Square: 0516		Lot: 0030	
Property Address: NW			
<b>ORIGINAL ASSESSMENT</b>		<b>FINAL ASSESSMENT</b>	
Land	1,040,040	Land	898,800
Building	620	Building	620
Total	\$ 1,040,660	Total	\$ 899,420

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

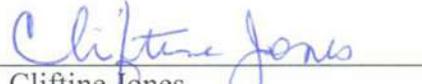
The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 1,605 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

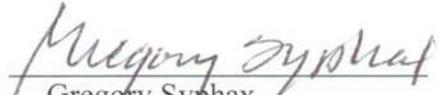
The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site's allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR's data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

In this appeal, the Commission accepts the **Assessor's Recommendation** and reduces the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Richard Amato, Esq.

  
Clifline Jones

  
Gregory Syphax

**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: January 28, 2013

**Legal Description of Property**

Square: 0516 Lot: 0892

Property Address: K Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	6,975,070	Land	6,975,070
Building	29,330	Building	29,330
Total	\$ 7,004,400	Total	\$ 7,004,400

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 32,807 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site's allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR's data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

The RPTAC finds that when considering the downward adjustments to the Assessor's comparable 3 sale, the Assessor's comparable sales nevertheless support the proposed assessment of the subject and, therefore, sustains the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

Richard Amato, Esq.

Cliftine Jones

Gregory Syphax

**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: January 28, 2013

**Legal Description of Property**

Square: 0516 Lot: 0894

Property Address: K Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,724,400	Land	12,724,400
Building	10,900	Building	10,900
Total	\$ 12,735,300	Total	\$ 12,735,300

**Rationale:** Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 2,200 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

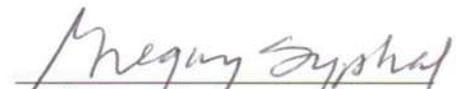
The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site’s allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR’s data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

In this appeal, the Commission is restrained from accepting the **Assessor’s Recommendation** because it is not more than five percent below the proposed assessed value. The five percent rule contained in D.C. Official Code § 47-825.01 a(e)(4)(C)(ii)(2012 Supp.), only authorizes the Commission to “raise or lower the estimated value of any real property which it finds to be more than five per centum above or below the estimated market value” of the property. See *1776 K Street Associates v. District of Columbia*, 446 A.2d 1114, 1116 (D.C. 1982). Therefore, the proposed 2013 tax year assessment is sustained

**COMMISSIONER SIGNATURES**

  
Richard Amato, Esq.

  
Cliftine Jones

  
Gregory Syphax

**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: January 28, 2013

**Legal Description of Property**

Square: 0516 Lot: 0895

Property Address: K Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,410,850	Land	9,742,880
Building	8,760	Building	8,760
Total	\$ 10,419,610	Total	\$ 9,751,640

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 17,398 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

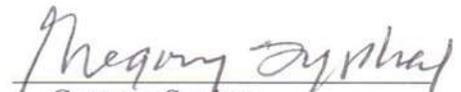
The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site's allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR's data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

In this appeal, the Commission accepts the **Assessor's Recommendation** and reduces the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Richard Amato, Esq.

  
Clifline Jones

  
Gregory Syphax

**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: January 28, 2013

**Legal Description of Property**

Square: 0527 Lot: 0019

Property Address: 921 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	19,553,930	Land	19,553,930
Building	3,250	Building	3,250
Total	\$ 19,557,180	Total	\$ 19,557,180

**Rationale:** Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 32,807 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site's allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR's data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

The RPTAC finds that when considering the downward adjustments to the Assessor's comparable 3 sale, the Assessor's comparable sales nevertheless support the proposed assessment for valuation purposes. Therefore the RPTAC sustains the proposed assessment for the Tax Year 2013.

**COMMISSIONER SIGNATURES**

Richard Amato, Esq.

Cliftine Jones

Gregory Syphax

**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: January 28, 2013

**Legal Description of Property**

Square: 0527 Lot: 0800

Property Address: 301 I Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,518,720	Land	1,414,118
Building	100	Building	100
Total	\$ 1,518,820	Total	\$ 1,414,218

**Rationale:** Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 2,373 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site's allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR's data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

The RPTAC finds that when considering the downward adjustments to the Assessor's comparable 3 sale, the Assessor's comparable sales nevertheless support the proposed assessment for valuation purposes. However, in order to equalize this lot with the other lots in the instant assemblage, a reduction in the proposed assessment is warranted.

**COMMISSIONER SIGNATURES**

  
Richard Amato, Esq.

  
Cliftine Jones

  
Gregory Syphax

**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: January 28, 2013

**Legal Description of Property**

Square: 0527 Lot: 0838

Property Address: 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,520	Land	10,726
Building	-0-	Building	-0-
Total	\$ 11,520	Total	\$ 10,726

**Rationale:** Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

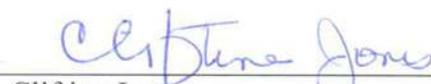
The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 2,373 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

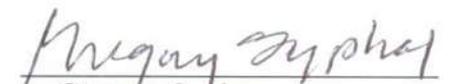
The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site's allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR's data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

The RPTAC finds that when considering the downward adjustments to the Assessor's comparable 3 sale, the Assessor's comparable sales nevertheless support the proposed assessment for valuation purposes. However, in order to equalize this lot with the other lots in the instant assemblage, a reduction in the proposed assessment is warranted.

**COMMISSIONER SIGNATURES**

  
Richard Amato, Esq.

  
Cliftine Jones

  
Gregory Syphax

**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: January 28, 2013

**Legal Description of Property**

Square: 0527 Lot: 0851

Property Address: 322 K Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,144,550	Land	9,144,550
Building	-0-	Building	-0-
Total	\$ 9,144,550	Total	\$ 9,144,550

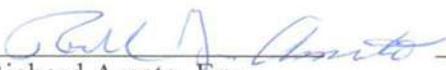
**Rationale:** Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

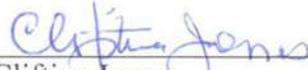
The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 15,345 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

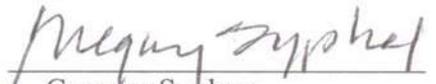
The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site's allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR's data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

The RPTAC finds that when considering the downward adjustments to the Assessor's comparable 3 sale, the Assessor's comparable sales nevertheless support the proposed assessment for valuation purposes. Therefore the RPTAC sustains the proposed assessment for the Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Richard Amato, Esq.

  
Cliftine Jones

  
Gregory Syphax

**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: January 28, 2013

**Legal Description of Property**

Square: 0527 Lot: 0853

Property Address: 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	4,965,890	Land	4,965,890
Building	-0-	Building	-0-
Total	\$ 4,965,890	Total	\$ 4,965,890

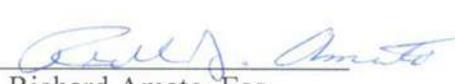
**Rationale:** Pursuant to statute, the Petitioner must demonstrate, by a preponderance of the evidence, that the proposed Tax Year 2013 assessment for the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of January 1, 2012, valuation date.

The bases of the appeal are equalization and valuation. The subject property is located in the Mount Vernon Square subdivision in the NoMa submarket. The subject site contains 8,333 square feet of land. The property is zoned for PUD development and restricted by the Downtown District overlay zone. Development may occur to a maximum FAR of 8. The Petitioner states that the site is planned for a mixed use retail and office project to begin groundbreaking in the summer of 2013. As of the valuation date, however, the site was used for parking.

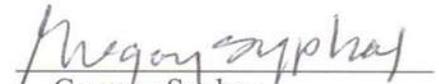
The issue in this case is the valuation of the site and the weight to be given to comparable land sales as they relate to the site's allowable FAR of 8. The RPTAC reviewed submissions by the OTR and the Petitioner. During the hearing, the Petitioner challenged some of the OTR's data and the Assessor subsequently provided both RPTAC and Petitioner corrected information regarding the specific date of sale and sales price for his comparable 3, which, when adjusted, decreased the price per point of FAR.

The RPTAC finds that when considering the downward adjustments to the Assessor's comparable 3 sale, the Assessor's comparable sales nevertheless support the proposed assessment for valuation purposes. Therefore the RPTAC sustains the proposed assessment for the Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Richard Amato, Esq.

  
Cliftine Jones

  
Gregory Syphax

**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 47.825.01a of the District of Columbia Statute 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: December 28, 2012

**Legal Description of Property**

Square: 0537 Lot: 0813

Property Address: 355 E Street, SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	40,801,000	Land	40,801,000
Building	109,011,710	Building	109,011,710
Total	\$ 149,812,710	Total	\$ 149,812,710

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012 valuation date.

The subject office building was constructed in 2009. The disputed issue in this case is capitalization rate. The Petitioner argues that OTR incorrectly applies a Class A capitalization rate to derive its value when the building rents indicate that a Class B capitalization rate is appropriate. In this case, the Commission finds that OTR's use of a Class A capitalization rate is reasonable given the building's recent construction in 2009, the building's LEED Gold designation, and its metro accessible location. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Karla Christensen

  
Hillary Lovick, Esq.

  
Frank Sanders

**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 tax 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 47.825.01a of the District of Columbia Statute 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: December 20, 2012

**Legal Description of Property**

Square: 1196 Lot: 0191

Property Address: 1101 30<sup>th</sup> Street, NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,582,800	Land	13,582,800
Building	50,366,290	Building	50,366,290
Total	\$ 63,949,090	Total	\$ 63,949,090

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate by the preponderance of the evidence that the proposed Tax Year 2013 assessment of the real property by the Office of Tax and Revenue (OTR) does not represent the estimated value of the property as of the January 1, 2012 valuation date.

The Subject Property is an office building and hotel known as Georgetown Place. The Petitioner provides evidence showing an increase in the ground rent rate in the valuation year, which OTR accepts. After making this change, the new value is less than 5% of the proposed assessment; pursuant to D.C. Official Code §47-825.01a (e)(4)(C)(ii)(2012 Supp.), the Commission is authorized to “lower the estimated value of any real property which it finds to be more than five per centum above or below the estimated market value” of the property. The new value does not meet the 5% threshold; therefore, the Commission sustains the proposed tax year 2013 assessment.

Commission Signatures

Karla Christensen

Hillary Lovick, Esq.

Frank Sanders

**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 tax 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 47.825.01a of the District of Columbia Statute 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: December 19, 2012

**Legal Description of Property**

Square: 2676 Lot: 0795

Property Address: 3300 14<sup>th</sup> Street, NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	2,202,660	Land	2,202,660
Building	20,341,340	Building	18,076,340
Total	\$ 22,544,000	Total	\$ 20,279,000

**Rationale:**

The subject property is a 162 unit mixed use building containing 150 residential rentals and 12 ground level retail units located in Columbia Heights at 14<sup>th</sup> and Park Road, NW. The building provides affordable housing through the Section 8 Program and is encumbered by a Housing Assistance Payment contract (HAP). The Petitioner's appeal is based on the fact that the Office of Tax and Revenue (OTR) did not account for certain Capital Expenditures in its analysis as it would typically do when an itemized schedule of repairs and improvements have been submitted by the Petitioner. OTR responded by stating that no such schedule of repair and improvements were provided by the Petitioner nor did the Petitioner meet with the Assessor at the first level of their appeal. In the spirit of fairness, the Commission has decided to accept the Petitioner's schedule of repair and renovation costs as the basis for giving some consideration, rather than no consideration, in the assessor's analysis for TY 2013. The Commission has therefore made an adjustment in the assessor's analysis which reflects the discounted value of those costs and has deducted a percentage of that amount from the proposed assessment for TY 2013. The Commission has therefore reduced the assessment for TY 2013 to \$20,279,000/

Commission Signatures

Gregory Syphax

Frank Sanders

Cliftine Jones

**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 tax 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: December 12, 2012

**Legal Description of Property**

Square: 3040 Lot: 0130

Property Address: 3321 Georgia Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	2,488,610	Land	2,488,610
Building	1,203,580	Building	160,480
Total	\$ 3,692,190	Total	\$ 2,649,090

**Rationale:**

Pursuant to DC Code §47-825.01a(c)(1)(B), the Stipulation Agreement entered into by the Office of Tax and Revenue and the Petitioner is accepted. The Stipulation Agreement resolves the matter of the Tax Year 2013 appeal.

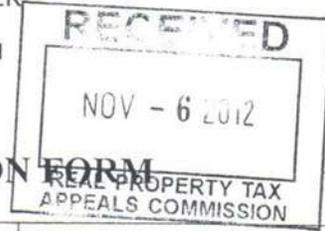
**COMMISSIONER SIGNATURE**

  
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.

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
 OFFICE OF THE CHIEF FINANCIAL OFFICER  
 OFFICE OF TAX AND REVENUE  
 REAL PROPERTY TAX ADMINISTRATION



RPTAC ASSESSMENT STIPULATION FORM

Square	3040	Suffix		Lot (s)	130
Property Address	3321-3335 Georgia Ave NW				
Petitioner	3321 Georgia LLC				

STIPULATION AGREEMENT

IT IS HEREBY AGREED BY AND BETWEEN THE PETITIONER AND THE DISTRICT OF COLUMBIA THAT IN ORDER TO EXPEDITIOUSLY SETTLE THIS MATTER, EACH PARTY AGREES TO STIPULATE TO THE ESTIMATED MARKET VALUE FOR THE SUBJECT PROPERTY FOR TAX YEAR 2013 AS FOLLOWS:

	PROPOSED ASSESSED VALUE (Assessed value after First Level)	STIPULATED ASSESSED VALUE
LAND	2,488,610	2,488,610
IMPROVEMENTS	1,203,580	160,480
TOTAL	3,692,190	2,649,090

STIPULATED PERCENTAGE CHANGE: 28.25 % STIPULATED VALUE CHANGE \$ 1,043,100

JUSTIFICATION: The income reported does not support the current market supported land value/rate. The property consists of six store fronts anchored by a US Post Office in overall fair condition. Based on this review the building value is reduced by costing at 10% good arriving at a value of \$2,649,090 keeping the current land value and applying a building value of \$160,480 for TY 2013.

BY ENTERING INTO THIS STIPULATION AGREEMENT, THE PARTIES AGREE THAT UPON ACCEPTANCE BY THE PARTIES AND THE REAL PROPERTY TAX APPEALS COMMISSION'S ADOPTION OF THE PARTIES' STIPULATED ASSESSMENT, THAT VALUE SHALL BECOME THE ASSESSED VALUE AND NEITHER PARTY, ITS HEIRS, ASSIGNS OR SUCCESSORS SHALL CONTEST THIS VALUE IN FURTHER HEARINGS BEFORE THE REAL PROPERTY TAX APPEALS COMMISSION OR APPEAL SUCH VALUE TO ANY COURT.

FOR THE DISTRICT OF COLUMBIA:

APPRAISER: Deight Jones

Date: 10/31/12

SUPERVISORY APPRAISER: E. Davis

Date: 11/01/12

(All stipulations. Gen. Com. stipulations must originate with Supervisory Appraiser for changes greater than 25% or over \$4 million. Major Commercial stipulations must originate with Supervisory Appraiser for changes greater than 25% or over \$12 million.)

APPEALS & LITIGATION MANAGER/  
 RESIDENTIAL MANAGER: \_\_\_\_\_

Date: \_\_\_\_\_

Appeals & Litigation Manager (Commercial properties where value change is greater than 10% or over \$5 million.)  
 Residential Manager (All stipulations)

CHIEF APPRAISER: \_\_\_\_\_

Date: \_\_\_\_\_

(Properties where value change is greater than 20% for Residential; greater than 20% or over \$4 million for Gen. Com. greater than 20% or over \$12 million for Major Commercial.)

DIRECTOR: \_\_\_\_\_

Date: \_\_\_\_\_

(Properties where value change is greater than 30% or over \$20 million.)

FOR THE PETITIONER:

OWNER/AGENT: Alice Hease

Date: 11/30/12

AGENT'S COMPANY NAME: Castro Hease, PLLC



**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: January 7, 2013

**Legal Description of Property**

Square: 3576 Lot: 0813

Property Address: R Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,947,730	Land	1,947,730
Building	-0-	Building	-0-
Total	\$ 1,947,730	Total	\$ 1,947,730

**Rationale:**

The subject is a C-M-2 zoned land parcel. The Office of Tax and Revenue (OTR) treated the property as a development site to derive its estimate of value. The Petitioner contends that the best indicator of value for the subject is the purchase price from the January 5, 2012 sale of the property. The Petitioner argues that the sale was a market, arms-length transaction. OTR testified that the sale was unqualified for purposes of determining value because the property was not listed on the open market and the sale involved the same buyer and seller who closed on an adjacent property only weeks before the subject sale. The Commission finds the recent sale of the subject less determinative of value because the property was not exposed to the open market. The Petitioner provided additional sales to support his contentions; however, OTR testified as to how each of the Petitioner's sales were not comparable and not considered qualified by OTR. In this case, the Petitioner failed to establish by a preponderance of the evidence that OTR erred in its analysis. The Commission sustains the proposed assessment.

**COMMISSIONER SIGNATURES**

Hillary Lovick, Esq.

May Chan

Frank Sanders

**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 47.825.01a of the District of Columbia Statute 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: December 21, 2012

**Legal Description of Property**

Square: 5200 Lot: 0115

Property Address: 5155 Lee Street, NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,211,010	Land	1,211,010
Building	1,727,260	Building	1,727,260
Total	\$ 2,938,270	Total	\$ 2,938,270

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner failed to present two (2) years' income and expense reports for the property to support their estimated value. The Petitioner therefore failed to show by a preponderance of the evidence that the assessment by the Office of Tax and Revenue is incorrect. The Commission sustains the Tax Year 2013 proposed assessment.

Commission Signatures

Gregory Syphax

Frank Sanders

Clifline Jones

**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 tax 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 47.825.01a of the District of Columbia Statute 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: December 21, 2012

#### Legal Description of Property

Square: 5217 Lot: 0031

Property Address: 615 55<sup>th</sup> Street, NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	230,760	Land	230,760
Building	385,850	Building	246,640
Total	\$ 616,610	Total	\$ 477,400

#### Rationale:

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The valuation issue presented by the Petitioner was that the property is a 'group home' and that the Office of Tax and Revenue (OTR) has the property listed and classified as a 'health facility'. The OTR representative agreed that there is a difference between a group home and a health facility and encouraged the Petitioner to have the owner contact and show OTR that the property is a group home so that the correct Use code can be applied. The Commission finds that a reduction in the TY 2013 proposed assessment is warranted.

#### Commission Signatures

Gregory Syphax

Frank Sanders

Cliftine Jones

#### 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 tax 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 47.825.01a of the District of Columbia Statute 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: December 21, 2012

**Legal Description of Property**

Square: 5227 Lot: 0044

Property Address: 505 57<sup>th</sup> Street, NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	505,770	Land	185,449
Building	308,940	Building	239,801
Total	\$ 814,710	Total	\$ 425,250

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as January 1, 2012 (for Tax Year 2013). The bases of the appeal are equalization and valuation. The Petitioner presented no evidence for the claim of equalization. The valuation issue presented by the Petitioner was that the property is a 'group home' and that the Office of Tax and Revenue (OTR) has the property listed and classified as a 'health facility'. The OTR representative agreed that there is a difference between a group home and a health facility and encouraged the Petitioner to have the owner contact and show OTR that the property is a group home so that the correct Use code can be applied. The Commission finds that a reduction in the TY 2013 proposed assessment is warranted.

Commission Signatures

Gregory Syphax

Frank Sanders

Cliftine Jones

**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 tax 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: January 7, 2013

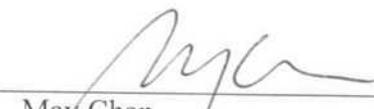
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	2,568,750	Land	2,568,750
Building	9,170,380	Building	9,170,380
Total	\$ 11,739,130	Total	\$ 11,739,130

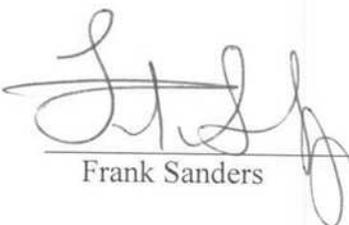
**Rationale:**

The subject is an owner-occupied office building which houses the BET headquarters. The main disputed issue in this case is market rent. The Petitioner argues that the market rent applied by the Office of Tax and Revenue (OTR) in its analysis is not supported based on the CoStar Class B Submarket statistics. The OTR Assessor argues that the rent applied in his analysis is consistent with market rents in other Class B buildings located in NE Washington DC. The Petitioner failed to establish by a preponderance of the evidence that OTR erred in its analysis. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Hillary Lovick, Esq.

  
May Chan

  
Frank Sanders

**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.