



## 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 27, 2012

### Legal Description of Property

Square: 5877 Lot: 0899

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	17,440	Land	17,440
Building	-0-	Building	-0-
Total	\$ 17,440	Total	\$ 17,440

### Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

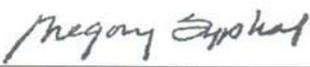
Square: 5877 Lot: 0899

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES

  
Hillary Lovick, Esq.

  
Gregory Syphax

  
Karla Christensen

### FURTHER APPEAL PROCEDURES

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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.



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**Legal Description of Property**

Square: 5877 Lot: 0900

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,120	Land	15,120
Building	-0-	Building	-0-
Total	\$ 15,120	Total	\$ 15,120

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

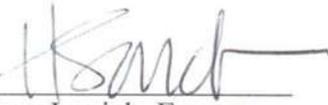
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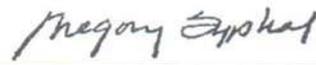
Square: 5877 Lot: 0900

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Hillary Lovick, Esq.

  
Gregory Syphax

  
Karla Christensen

**FURTHER APPEAL PROCEDURES**

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**Legal Description of Property**

Square: 5877 Lot: 0901

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,570	Land	13,570
Building	-0-	Building	-0-
Total	\$ 13,570	Total	\$ 13,570

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

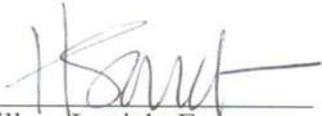
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Square: 5877 Lot: 0901

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0902

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	17,820	Land	17,820
Building	-0-	Building	-0-
Total	\$ 17,820	Total	\$ 17,820

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

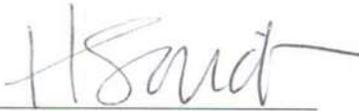
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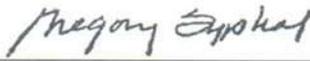
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The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Gregory Syphax



Karla Christensen

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**Legal Description of Property**

Square: 5877 Lot: 0903

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	14,740	Land	14,740
Building	-0-	Building	-0-
Total	\$ 14,740	Total	\$ 14,740

**Rationale:**

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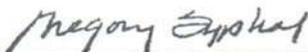
Square: 5877 Lot: 0903

Property Address: Stanton Road SE

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Date: December 27, 2012

### Legal Description of Property

Square: 5877 Lot: 0904

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,420	Land	11,420
Building	-0-	Building	-0-
Total	\$ 11,420	Total	\$ 11,420

### Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

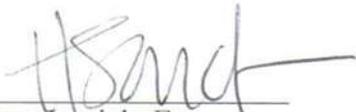
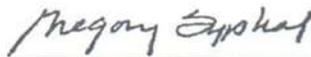
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Square: 5877 Lot: 0904

Property Address: Stanton Road SE

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Hillary Lovick, Esq.  
\_\_\_\_\_  
Gregory Syphax  
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Karla Christensen

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**Legal Description of Property**

Square: 5877 Lot: 0905

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,420	Land	11,420
Building	-0-	Building	-0-
Total	\$ 11,420	Total	\$ 11,420

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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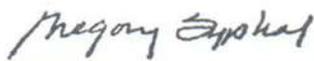
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**Legal Description of Property**

Square: 5877 Lot: 0906

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,000	Land	10,000
Building	-0-	Building	-0-
Total	\$ 10,000	Total	\$ 10,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

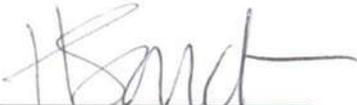
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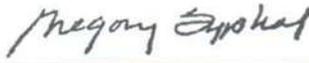
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Square: 5877 Lot: 0907

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,000	Land	10,000
Building	-0-	Building	-0-
Total	\$ 10,000	Total	\$ 10,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

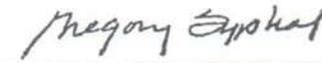
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0907

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES

  
Hillary Lovick, Esq.  
Gregory Syphax  
Karla Christensen

### 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**

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BELOW

Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0908

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,420	Land	11,420
Building	-0-	Building	-0-
Total	\$ 11,420	Total	\$ 11,420

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

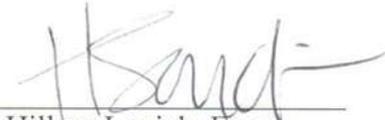
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0908

Property Address: Stanton Road SE

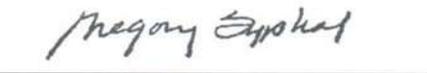
The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES



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Hillary Lovick, Esq.



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Gregory Syphax



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Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0909

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,420	Land	11,420
Building	-0-	Building	-0-
Total	\$ 11,420	Total	\$ 11,420

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

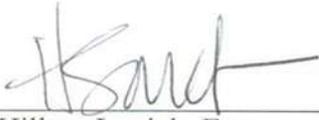
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Square: 5877 Lot: 0909

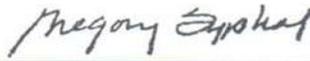
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0910

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,000	Land	10,000
Building	-0-	Building	-0-
Total	\$ 10,000	Total	\$ 10,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

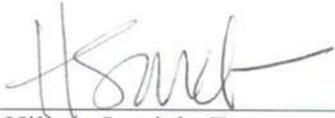
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Square: 5877 Lot: 0910

Property Address: Stanton Road SE

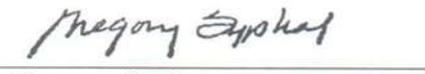
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### COMMISSIONER SIGNATURES



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Hillary Lovick, Esq.



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Gregory Syphax



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Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0911

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,420	Land	11,420
Building	-0-	Building	-0-
Total	\$ 11,420	Total	\$ 11,420

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), “OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing.” During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor’s response from the evidence to be considered in rendering a decision in this case.

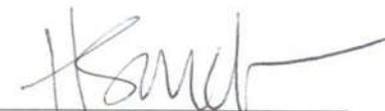
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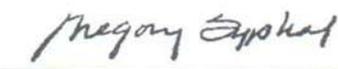
Square: 5877 Lot: 0911

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES

  
Hillary Lovick, Esq.

  
Gregory Syphax

  
Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0912

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,000	Land	10,000
Building	-0-	Building	-0-
Total	\$ 10,000	Total	\$ 10,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

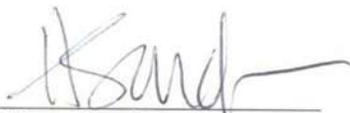
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Square: 5877 Lot: 0912

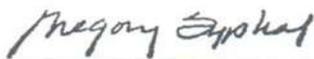
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0913

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,000	Land	10,000
Building	-0-	Building	-0-
Total	\$ 10,000	Total	\$ 10,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), “OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing.” During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor’s response from the evidence to be considered in rendering a decision in this case.

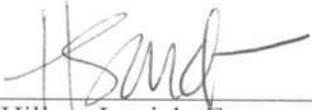
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Square: 5877 Lot: 0913

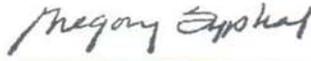
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0914

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,420	Land	11,420
Building	-0-	Building	-0-
Total	\$ 11,420	Total	\$ 11,420

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 0914

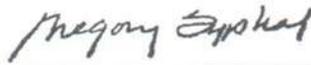
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0915

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,420	Land	11,420
Building	-0-	Building	-0-
Total	\$ 11,420	Total	\$ 11,420

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0915

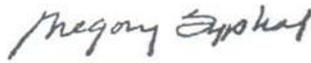
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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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**

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BELOW

Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0916

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,000	Land	15,000
Building	-0-	Building	-0-
Total	\$ 15,000	Total	\$ 15,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

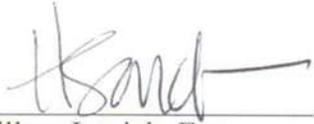
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0916

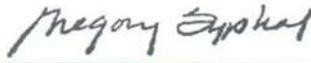
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

#### Legal Description of Property

Square: 5877 Lot: 0917

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	13,520	Land	13,520
Building	-0-	Building	-0-
Total	\$ 13,520	Total	\$ 13,520

#### Rationale:

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

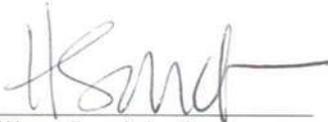
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Square: 5877 Lot: 0917

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0918

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,020	Land	9,020
Building	-0-	Building	-0-
Total	\$ 9,020	Total	\$ 9,020

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

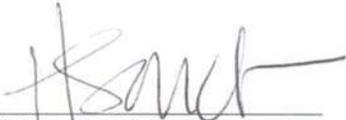
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Square: 5877 Lot: 0918

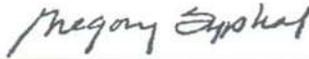
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0919

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,020	Land	9,020
Building	-0-	Building	-0-
Total	\$ 9,020	Total	\$ 9,020

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 0919

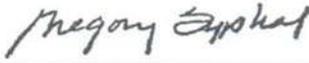
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

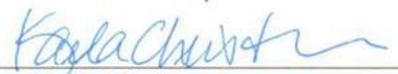
### COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0920

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	9,020	Land	9,020
Building	-0-	Building	-0-
Total	\$ 9,020	Total	\$ 9,020

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), “OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing.” During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor’s response from the evidence to be considered in rendering a decision in this case.

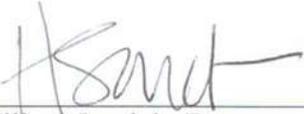
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Square: 5877 Lot: 0920

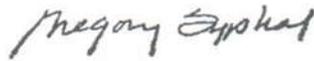
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0921

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,240	Land	12,240
Building	-0-	Building	-0-
Total	\$ 12,240	Total	\$ 12,240

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 0921

Property Address: Stanton Road SE

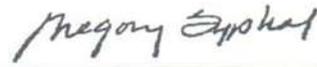
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Gregory Syphax



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Karla Christensen

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Date: December 27, 2012

#### Legal Description of Property

Square: 5877 Lot: 0922

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	15,000	Land	15,000
Building	-0-	Building	-0-
Total	\$ 15,000	Total	\$ 15,000

#### Rationale:

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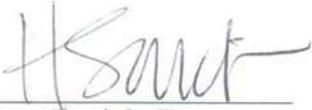
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Square: 5877 Lot: 0922

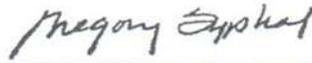
Property Address: Stanton Road SE

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0923

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,850	Land	12,850
Building	-0-	Building	-0-
Total	\$ 12,850	Total	\$ 12,850

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

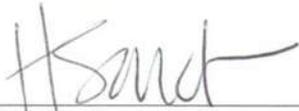
The property in question consists of 187 townhouse lots subject to a Planned Unit Development (PUD), which requires that 63 of the 187 townhouses built are affordable to households at both 60% and 80% of the area median income. The Petitioner argues that OTR's proposed assessments for the subject lots are not supported by land sales, the cost to build the 187 townhouses, or the income restrictions on the sale of 34% of the units. The Petitioner submitted a *Residual Land Value Analysis* based on the specific plan of development as evidence that the proposed assessments are unsupported. The Petitioner contends that project development costs and reduced sales proceeds resulting from the income restricted units has a direct-negative effect on land value. However, the Commission does not find this evidence persuasive. Although the Petitioner's argument may prove that the development plan is economically unfeasible at the present time, it does not necessarily mean the land value is too high (i.e., *Perhaps other development costs related to the specific project are too high instead*). The Petitioner did not provide any market land sales data to support the claim that the OTR's assessments are unsupported by land sales.

Square: 5877 Lot: 0923

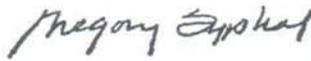
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

### COMMISSIONER SIGNATURES



Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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BELOW

Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0924

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,850	Land	12,850
Building	-0-	Building	-0-
Total	\$ 12,850	Total	\$ 12,850

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

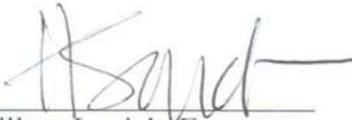
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Square: 5877 Lot: 0924

Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0925

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,000	Land	10,000
Building	-0-	Building	-0-
Total	\$ 10,000	Total	\$ 10,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

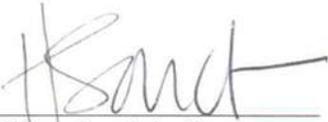
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Square: 5877 Lot: 0925

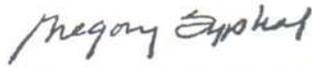
Property Address: Stanton Road SE

The Commission finds that the lots are assessed at an average rate of \$13.33/sf of land area and \$12,935 per lot. The Commission's review of actual land sales suggests that the OTR's assessments are, in fact, well within the range of land values for properties located within the subject's general market area. The assessments are therefore deemed to be reasonable and are hereby sustained for Tax Year 2013.

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Hillary Lovick, Esq.



Gregory Syphax



Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0926

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,000	Land	10,000
Building	-0-	Building	-0-
Total	\$ 10,000	Total	\$ 10,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

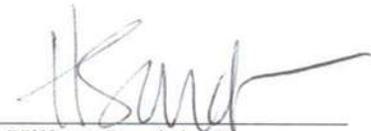
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Square: 5877 Lot: 0926

Property Address: Stanton Road SE

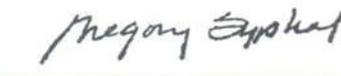
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Hillary Lovick, Esq.



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Gregory Syphax



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Karla Christensen

### FURTHER APPEAL PROCEDURES

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0927

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	12,850	Land	12,850
Building	-0-	Building	-0-
Total	\$ 12,850	Total	\$ 12,850

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), “OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing.” During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor’s response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 0927

Property Address: Stanton Road SE

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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0928

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	10,000	Land	10,000
Building	-0-	Building	-0-
Total	\$ 10,000	Total	\$ 10,000

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

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Square: 5877 Lot: 0928

Property Address: Stanton Road SE

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Hillary Lovick, Esq.  
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Gregory Syphax  
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Date: December 27, 2012

**Legal Description of Property**

Square: 5877 Lot: 0929

Property Address: Stanton Road SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	11,420	Land	11,420
Building	-0-	Building	-0-
Total	\$ 11,420	Total	\$ 11,420

**Rationale:**

Pursuant to D.C. Code section 47-825.01a(e)(2)(C)(ii)(II), "OTR shall make any response filed with the Commission available to the real property owner for inspection and copying at least 7 days before the scheduled hearing." During the hearing, the Petitioner provided evidence to demonstrate that a written request to OTR was made to obtain the response and OTR failed to make the response available to the Petitioner within 7 days prior to the hearing. In circumstances where the response is not made available within the requisite time period, the referenced statutory provision provides that the response shall be excluded by the Commission at the hearing. In this case, the Petitioner invoked this statutory provision and the Commission agreed to exclude the assessor's response from the evidence to be considered in rendering a decision in this case.

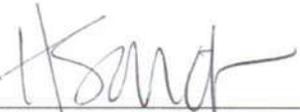
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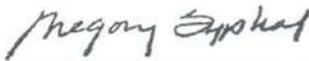
Square: 5877 Lot: 0929

Property Address: Stanton Road SE

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