



**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: November 30, 2012

**Legal Description of Property**

Square: 0081 Lot: 0834

Property Address: 2124 F Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	8,761,200	Land	8,761,200
Building	4,355,570	Building	1,000
Total	\$ 13,116,770	Total	\$ 8,762,200

**Rationale:**

The Petitioner contests the value of the improvements of the property consisting of a Potomac Electric Power Company (PEPCO) substation. The Petitioner provided data evidencing three other PEPCO substations with proposed Tax Year 2013 improvements valued at \$1,000. The Office of Tax and Revenue (OTR) values the subject's improvements at \$4,355,570 for a structure that was constructed in 1954 to enclose an open-air substation. The Commission is compelled by the Petitioner's equalization argument in this case, based on the subject's use and that it is out of equalization with other properties with the same use. Therefore, the Commission finds that a reduction in the assessment is warranted.

**COMMISSIONER SIGNATURES**

Hillary Lovick, Esq.

May Chan

Andrew Dorchester

**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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Date: December 11, 2012

#### Legal Description of Property

Square: 0099 Lot: 0053

Property Address: 2001 M Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	42,237,000	Land	42,237,000
Building	31,116,230	Building	25,626,575
Total	\$ 73,353,230	Total	\$ 67,863,575

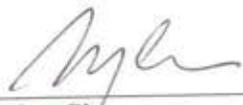
#### Rationale:

The subject property is a mixed use Class B+ building that is 92% vacant as of the value date. The Office of Tax and Revenue's (OTR) Tax Year 2013 proposed assessment represents 100% market value in "As Is" condition. At the hearing OTR testified that this is a well located building in good leasable condition. Prior to the hearing after reviewing the new information submitted by the Petitioner: OTR has removed the lease growth rate, increased the vacancy allowance, increased the vacant probability, decreased the market rent, and recognized more capital expenses from the property's Tax Year 2013 income and expenses statement. And have made a recommendation to lower the Tax Year 2013 proposed assessment by 8% to a new value of \$67,863,573. The Petitioner's estimated value was developed based on the assumption of a fully renovated building that will have a Class A/trophy market rent of \$60. The pro forma developed by the Petitioner has no market support and was not accepted by OTR. RPTAC finds the Petitioner failed to establish by a preponderance of the evidence that the method OTR used is erroneous. The Commission accepts OTR's recommended value.

#### COMMISSIONER SIGNATURES

  
Andrew Dorchester

  
Hillary Lovick, Esq.

  
May Chan

#### FURTHER APPEAL PROCEDURES

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Date: November 30, 2012

**Legal Description of Property**

Square: 0207 Lot: 0816

Property Address: 1714 14<sup>th</sup> Street NW

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

Land	1,359,310	Land	1,359,310
Building	79,610	Building	79,610
Total	\$ 1,438,920	Total	\$ 1,438,920

**Rationale**

Pursuant to the 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 Petitioner filed based on property condition, equalization and valuation. The Commission agrees with OTR that property condition was addressed with a 72% reduction in the building value in 2012 tax year assessment. The land value has stabilized and equalized for the past several years and the Commission heard no definitive evidence to support a reduction. Therefore the Commission sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Karla Christensen

  
Cliftine Jones

  
Trent Williams

**FURTHER APPEAL PROCEDURES**

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Date: November 30, 2012

#### Legal Description of Property

Square: 0211 Lot: 0863

Property Address: 1336 14<sup>th</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	650,900	Land	650,900
Building	296,180	Building	296,180
Total	\$ 947,080	Total	\$ 947,080

#### Rationale

Pursuant to the 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 Petitioner filed based on valuation emphasizing the non-assemblage condition of the property, however, the Commission heard no definitive evidence to support a reduction. Therefore the Commission sustains the proposed Tax Year 2013 assessment.

#### COMMISSIONER SIGNATURES

Karla Christensen

Cliftine Jones

Trent Williams

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Date: December 11, 2012

**Legal Description of Property**

Square: 0220 Lot: 0044

Property Address: 1425 H Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	38,871,000	Land	38,871,000
Building	33,395,590	Building	33,395,590
Total	\$ 72,266,590	Total	\$ 72,266,590

**Rationale:**

The bases of the Petitioner’s appeal are equalization and valuation. The issues raised by the Petitioner are market rent, income, expenses, cap rate, lease-up costs and capital expenditures. The Petitioner and the Office of Tax and Revenue (OTR) disagree regarding cap rate, lease-up costs, and capital expenditures. OTR argues that the Petitioner provides insufficient evidence to support a higher cap rate and that the lack of building parking and U-shaped floor plates are accounted for by the market rent applied by OTR which is lower than recent leases in the building. In addition, OTR argues that the Petitioner failed to provide market data to support higher tenant improvements allowances. OTR provided historical data showing that over the last four years the building has taken capital expenditures far greater than actual and OTR has adequately accounted for the capital expenditures deduction requested by the Petitioner for Tax Year 2013. OTR did make adjustments to market rent, vacancy rate, income and operating expenses, and recommended a 3% reduction to arrive at a new value of \$70,434,811 that is not accepted by the Petitioner. D.C. Official Code § 47-825.01a(e)(4)(c)(ii)(2012 Supp.) authorizes the Commission 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; OTR’s new value does not meet this threshold. Therefore, the proposed Tax Year 2013 assessment is sustained.

**COMMISSIONER SIGNATURES**

\_\_\_\_\_  
May Chan

\_\_\_\_\_  
Andrew Dorchester  
**FURTHER APPEAL PROCEDURES**

\_\_\_\_\_  
Hillary Lovick, Esq.

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Date: November 30, 2012

**Legal Description of Property**

Square: 0238 Lot: 0085

Property Address: 1843 14<sup>th</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	278,590	Land	278,590
Building	237,120	Building	237,120
Total	\$ 515,710	Total	\$ 515,710

**Rationale**

Pursuant to the 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 Petitioner filed based on equalization emphasizing the non-assemblage condition of the property, however, the Commission heard no definitive evidence to support a reduction. Therefore the Commission sustains the proposed Tax Year 2013 assessment.

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Cliftine Jones

  
Trent Williams

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Date: November 29, 2012

**Legal Description of Property**

Square: 0315 Lot: 0803

Property Address: 1115 Massachusetts Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,305,080	Land	1,305,080
Building	527,980	Building	392,643
Total	\$ 1,833,060	Total	\$ 1,697,723

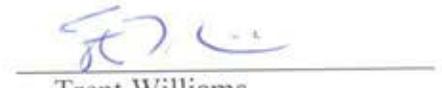
**Rationale:**

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 a row house zoned and used as commercial space. During the hearing, a discrepancy in the square footage of the property was discovered. This error distorted the comparison of sales presented by OTR and the Commission concludes a reduction is warranted based on the corrected square footage.

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Date: November 30, 2012

**Legal Description of Property**

Square: 0369 Lot: 0063

Property Address: 900 M Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	652,050	Land	652,050
Building	453,210	Building	453,210
Total	\$ 1,105,260	Total	\$ 1,105,260

**Rationale**

Pursuant to the 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 Petitioner filed based on valuation emphasizing the non-assemblage condition of the property that it is under rent control. The Commission heard no definitive evidence to support a reduction, therefore the Commission sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

Karla Christensen

Cliftine Jones

Trent Williams

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Date: November 29, 2012

**Legal Description of Property**

Square: 0431 Lot: 2001

Property Address: 425 8<sup>th</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	3,286,810	Land	3,286,810
Building	8,257,360	Building	8,257,360
Total	\$ 11,544,170	Total	\$ 11,544,170

**Rationale:**

The Petitioner raises issue with the Office of Tax and Revenue’s (OTR) analysis as to the property income, vacancy rate, cap rate, and capital expenditures. The apartment rental and retail income indicated by the Petitioner in their pro forma submitted with the appeal is inconsistent with the income indicated in the property’s income and expense data for Tax Year 2013. OTR uses the income data indicated on the income and expense forms to derive their valuation. The Petitioner argues that the vacancy rate should be increased to 7.5% to account for the building vacancy during renovations and the unique fact that the building offers three residential options to prospective tenants; however, the Petitioner presented no market evidence to support the conclusion that raising the vacancy rate is warranted. OTR acknowledges that the cap rate applied is low but explained that the cap rate is reasonable based on the building’s premiere location and the \$10M expended in recently completed renovations. Due to higher anticipated expenditures than actual expenditures over the last couple of tax years, OTR made no deduction for capital expenditures for Tax Year 2013. The Commission finds OTR’s analysis to be reasoned and supported by market data. The Petitioner failed to establish by a preponderance of the evidence that OTR’s analysis is erroneous. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

Andrew Dorchester

Hillary Lovick, Esq.

May Chan

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Date: November 29, 2012

**Legal Description of Property**

Square: 0431 Lot: 2002

Property Address: 425 8<sup>th</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	29,541,270	Land	29,541,270
Building	115,823,340	Building	115,823,340
Total	\$ 145,364,610	Total	\$ 145,364,610

**Rationale:**

The Petitioner raises issue with the Office of Tax and Revenue’s (OTR) analysis as to the property income, vacancy rate, cap rate, and capital expenditures. The apartment rental and retail income indicated by the Petitioner in their pro forma submitted with the appeal is inconsistent with the income indicated in the property’s income and expense data for Tax Year 2013. OTR uses the income data indicated on the income and expense forms to derive their valuation. The Petitioner argues that the vacancy rate should be increased to 7.5% to account for the building vacancy during renovations and the unique fact that the building offers three residential options to prospective tenants; however, the Petitioner presented no market evidence to support the conclusion that raising the vacancy rate is warranted. OTR acknowledges that the cap rate applied is low but explained that the cap rate is reasonable based on the building’s premiere location and the \$10M expended in recently completed renovations. Due to higher anticipated expenditures than actual expenditures over the last couple of tax years, OTR made no deduction for capital expenditures for Tax Year 2013. The Commission finds OTR’s analysis to be reasoned and supported by market data. The Petitioner failed to establish by a preponderance of the evidence that OTR’s analysis is erroneous. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

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Date: November 29, 2012

**Legal Description of Property**

Square: 0452 Lot: 0030

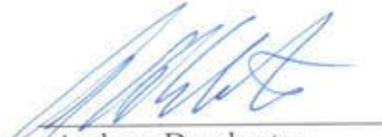
Property Address: 650 Massachusetts Avenue NW

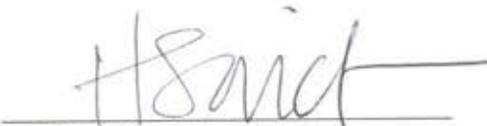
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	34,990,310	Land	34,990,310
Building	125,757,330	Building	105,474,210
Total	\$ 160,747,640	Total	\$ 140,464,520

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) considered the submissions presented by the Office of Tax and Revenue (OTR) and the Petitioner and oral arguments made before it at a hearing on October 23, 2012. Based on his review of the updated income and expense information, the OTR Assessor recommended a 12.6% reduction to arrive at a value of \$140,464,520. The bases of the Petitioner's appeal are equalization and valuation. The Petitioner argues that a component of the building's 312,285 rentable square feet, 42,568 square feet is below-grade office, which is not properly accounted for in OTR's assessment. The Petitioner also disagrees with OTR's capital expenditures deduction and the Class A building cap rate applied by OTR. According to the Petitioner, the subject is "at best a Class B+ building," and OTR's claim that the building is a Class A building warranting a Class A range cap rate is incorrect. The Petitioner failed to present sufficient evidence to refute OTR's building class rating. OTR's recommended value based on the updated income and expense data appears to be reasonable and the remainder of OTR's analysis appears consistent with market evidence as presented. The RPTAC accepts OTR's recommended value.

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May Chan

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Date: November 28, 2012

<b>Legal Description of Property</b>			
Square: 0529		Lot: 2375	
Property Address: 750 3 <sup>rd</sup> Street NW			
<b>ORIGINAL ASSESSMENT</b>		<b>FINAL ASSESSMENT</b>	
Land	209,700	Land	209,700
Building	489,290	Building	489,290
Total	\$ 698,990	Total	\$ 698,990

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
\_\_\_\_\_  
May Chan

  
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Hillary Lovick, Esq.

  
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Andrew Dorchester

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2376

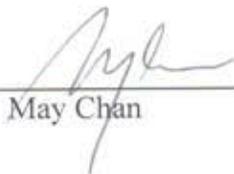
Property Address: 750 3<sup>rd</sup> Street NW

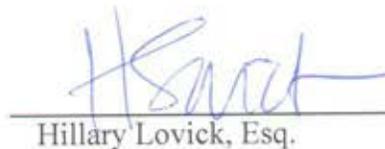
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	190,120	Land	190,120
Building	443,600	Building	443,600
Total	\$ 633,720	Total	\$ 633,720

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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### Legal Description of Property

Square: 0529 Lot: 2377

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	287,840	Land	287,840
Building	671,640	Building	671,640
Total	\$ 959,480	Total	\$ 959,480

### Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

### COMMISSIONER SIGNATURES

  
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Hillary Lovick, Esq.

  
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**Legal Description of Property**

Square: 0529 Lot: 2378

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	201,510	Land	201,510
Building	470,180	Building	470,180
Total	\$ 671,690	Total	\$ 671,690

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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**Legal Description of Property**

Square: 0529 Lot: 2379

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	288,910	Land	288,910
Building	674,130	Building	674,130
Total	\$ 963,040	Total	\$ 963,040

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
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May Chan

  
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Hillary Lovick, Esq.

  
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Andrew Dorchester

**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: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2380

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION  
BELOW

Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2381

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	290,330	Land	290,330
Building	677,450	Building	677,450
Total	\$ 967,780	Total	\$ 967,780

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2382

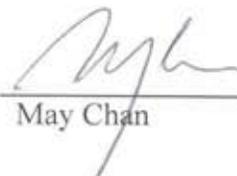
Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	180,320	Land	180,320
Building	420,760	Building	420,760
Total	\$ 601,080	Total	\$ 601,080

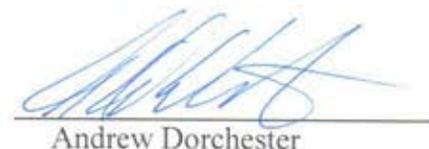
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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2383

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	300,840	Land	300,840
Building	701,950	Building	701,950
Total	\$ 1,002,790	Total	\$ 1,002,790

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2384

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	201,150	Land	201,150
Building	469,360	Building	469,360
Total	\$ 670,510	Total	\$ 670,510

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2385

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2386

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	294,610	Land	294,610
Building	687,420	Building	687,420
Total	\$ 982,030	Total	\$ 982,030

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2387

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	189,940	Land	189,940
Building	443,180	Building	443,180
Total	\$ 633,120	Total	\$ 633,120

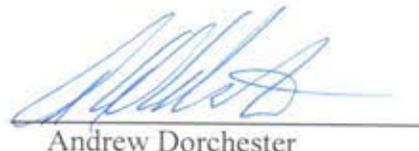
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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2388

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	303,150	Land	303,150
Building	707,360	Building	707,360
Total	\$ 1,010,510	Total	\$ 1,010,510

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2389

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	207,920	Land	207,920
Building	485,130	Building	485,130
Total	\$ 693,050	Total	\$ 693,050

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2390

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2391

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	291,400	Land	291,400
Building	679,940	Building	679,940
Total	\$ 971,340	Total	\$ 971,340

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2392

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	189,940	Land	189,940
Building	443,180	Building	443,180
Total	\$ 633,120	Total	\$ 633,120

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2393

Property Address: 750 3<sup>rd</sup> Street NW

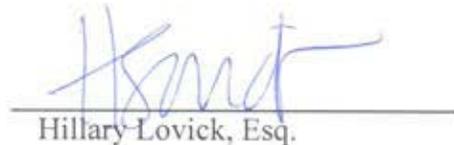
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	303,150	Land	303,150
Building	707,360	Building	707,360
Total	\$ 1,010,510	Total	\$ 1,010,510

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2394

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	207,920	Land	207,920
Building	485,130	Building	485,130
Total	\$ 693,050	Total	\$ 693,050

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

#### Legal Description of Property

Square: 0529 Lot: 2395

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

#### Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2396

Property Address: 750 3<sup>rd</sup> Street NW

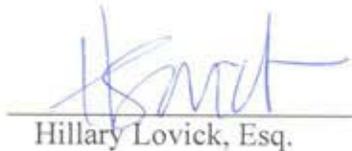
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	284,280	Land	284,280
Building	663,330	Building	663,330
Total	\$ 947,610	Total	\$ 947,610

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
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May Chan

  
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Hillary Lovick, Esq.

  
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Andrew Dorchester

**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: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2397

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	191,000	Land	191,000
Building	445,680	Building	445,680
Total	\$ 636,680	Total	\$ 636,680

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
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Real Property Tax Appeals Commission for the property described. If YOU  
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION  
BELOW

Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2398

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	307,600	Land	307,600
Building	717,740	Building	717,740
Total	\$ 1,025,340	Total	\$ 1,025,340

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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BELOW

Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2399

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	207,920	Land	207,920
Building	485,130	Building	485,130
Total	\$ 693,050	Total	\$ 693,050

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2400

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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BELOW

Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2401

Property Address: 750 3<sup>rd</sup> Street NW

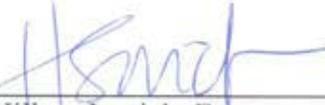
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	290,870	Land	290,870
Building	678,690	Building	678,690
Total	\$ 969,560	Total	\$ 969,560

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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## Real Property Tax Appeals Commission

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Date: November 28, 2012

### Legal Description of Property

Square: 0529 Lot: 2402

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	252,600	Land	252,600
Building	589,390	Building	589,390
Total	\$ 841,990	Total	\$ 841,990

### Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Andrew Dorchester

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## Real Property Tax Appeals Commission

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Date: November 28, 2012

### Legal Description of Property

Square: 0529 Lot: 2403

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	444,490	Land	444,490
Building	1,037,150	Building	1,037,150
Total	\$ 1,481,640	Total	\$ 1,481,640

### Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2404

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2405

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	290,870	Land	290,870
Building	678,690	Building	678,690
Total	\$ 969,560	Total	\$ 969,560

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2406

Property Address: 750 3<sup>rd</sup> Street NW

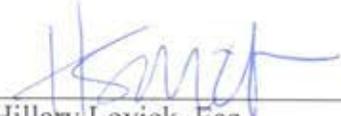
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	252,600	Land	252,600
Building	589,390	Building	589,390
Total	\$ 841,990	Total	\$ 841,990

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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BELOW

Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2407

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	443,600	Land	443,600
Building	1,035,070	Building	1,035,070
Total	\$ 1,478,670	Total	\$ 1,478,670

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2408

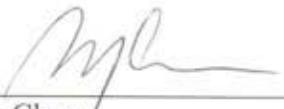
Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2409

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	290,870	Land	290,870
Building	678,690	Building	678,690
Total	\$ 969,560	Total	\$ 969,560

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2410

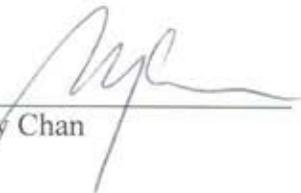
Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	252,600	Land	252,600
Building	589,390	Building	589,390
Total	\$ 841,990	Total	\$ 841,990

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2411

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	443,600	Land	443,600
Building	1,035,070	Building	1,035,070
Total	\$ 1,478,670	Total	\$ 1,478,670

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2412

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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**FURTHER APPEAL PROCEDURES**

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## Real Property Tax Appeals Commission

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Date: November 28, 2012

### Legal Description of Property

Square: 0529 Lot: 2413

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	290,870	Land	290,870
Building	678,690	Building	678,690
Total	\$ 969,560	Total	\$ 969,560

### Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Andrew Dorchester

### 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: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2414

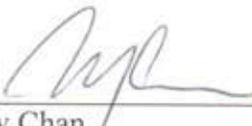
Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	252,600	Land	252,600
Building	589,390	Building	589,390
Total	\$ 841,990	Total	\$ 841,990

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
\_\_\_\_\_  
May Chan

  
\_\_\_\_\_  
Hillary Lovick, Esq.

  
\_\_\_\_\_  
Andrew Dorchester

**FURTHER APPEAL PROCEDURES**

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**Real Property Tax Appeals Commission**

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2415

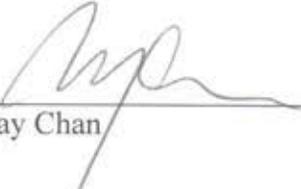
Property Address: 750 3<sup>rd</sup> Street NW

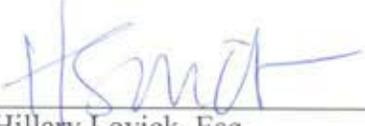
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	443,420	Land	443,420
Building	1,034,660	Building	1,034,660
Total	\$ 1,478,080	Total	\$ 1,478,080

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
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Hillary Lovick, Esq.

  
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Andrew Dorchester

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BELOW

Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2416

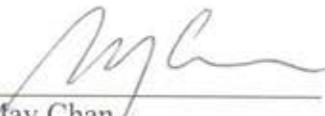
Property Address: 750 3<sup>rd</sup> Street NW

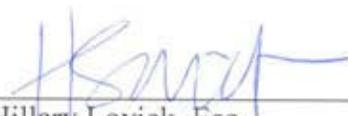
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2417

Property Address: 750 3<sup>rd</sup> Street NW

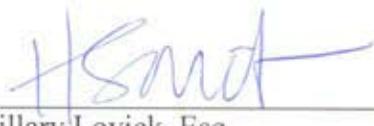
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	290,870	Land	290,870
Building	678,690	Building	678,690
Total	\$ 969,560	Total	\$ 969,560

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2418

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	252,600	Land	252,600
Building	589,390	Building	589,390
Total	\$ 841,990	Total	\$ 841,990

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2419

Property Address: 750 3<sup>rd</sup> Street NW

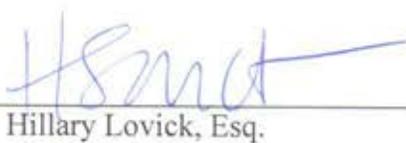
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	443,420	Land	443,420
Building	1,034,660	Building	1,034,660
Total	\$ 1,478,080	Total	\$ 1,478,080

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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## Real Property Tax Appeals Commission

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BELOW

Date: November 28, 2012

### Legal Description of Property

Square: 0529 Lot: 2420

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	192,070	Land	192,070
Building	448,170	Building	448,170
Total	\$ 640,240	Total	\$ 640,240

### Rationale:

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

### COMMISSIONER SIGNATURES

  
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Hillary Lovick, Esq.

  
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Andrew Dorchester

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2421

Property Address: 750 3<sup>rd</sup> Street NW

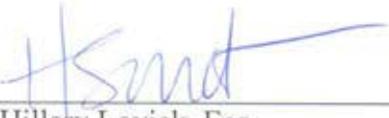
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	290,870	Land	290,870
Building	678,690	Building	678,690
Total	\$ 969,560	Total	\$ 969,560

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2422

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	252,600	Land	252,600
Building	589,390	Building	589,390
Total	\$ 841,990	Total	\$ 841,990

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

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BELOW

Date: November 28, 2012

**Legal Description of Property**

Square: 0529 Lot: 2423

Property Address: 750 3<sup>rd</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	413,340	Land	413,340
Building	964,460	Building	964,460
Total	\$ 1,377,800	Total	\$ 1,377,800

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submissions by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on October 23, 2012. The basis of the appeal is equalization and valuation. The market data analysis as presented by OTR are well supported in light of the subject's 96% occupancy and rent levels. The RPTAC therefore sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
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May Chan

  
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Hillary Lovick, Esq.

  
\_\_\_\_\_  
Andrew Dorchester

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BELOW

Date: November 29, 2012

**Legal Description of Property**

Square: 0616 Lot: 0113

Property Address: 1401 1<sup>st</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	182,890	Land	85,500
Building	-0-	Building	-0-
Total	\$ 182,890	Total	\$ 85,500

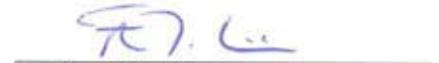
**Rationale:**

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 a vacant lot of 1,056 square feet which sold in 2009 for \$83,000. The limited lot size requires a variance necessary if improvements are to be built. The Commission took this condition under consideration and concluded that a reduction in the 2013 assessment was warranted.

**COMMISSIONER SIGNATURES**

  
Karla Christensen

  
Cliftine Jones

  
Trent Williams

**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.



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Date: November 30, 2012

**Legal Description of Property**

Square: 1049 Lot: 0035

Property Address: 1405 H Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	477,000	Land	477,000
Building	351,270	Building	351,270
Total	\$ 828,270	Total	\$ 828,270

**Rationale**

Pursuant to the 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 Petitioner failed to submit definitive evidence to support a reduction, therefore the Commission sustains the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

Karla Christensen

Cliftine Jones

Trent Williams

**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.



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Date: December 13, 2012

**Legal Description of Property**

Square: 3208 Lot: 0855

Property Address: 504 Kennedy Street NW

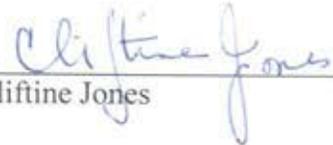
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	670,320	Land	670,320
Building	1,878,780	Building	1,878,780
Total	\$ 2,549,100	Total	\$ 2,549,100

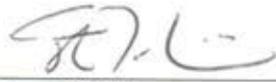
**Rationale**

Pursuant to the 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 Petitioner filed based on equalization and provided testimony for ongoing vacancy, location and condition of the property. The Commission agrees with OTR that these items warrant a reduction and concludes that a reduction achieved in the first level appeal process comprehensively addresses them. Therefore, the Commission sustains the reduction by OTR at the first level appeal hearing of the Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Karla Christensen

  
Cliftine Jones

  
Trent Williams

**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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Date: November 30, 2012

#### Legal Description of Property

Square: 3287 Lot: 0822

Property Address: 310 Sheridan Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	736,780	Land	736,780
Building	836,010	Building	655,220
Total	\$ 1,572,790	Total	\$ 1,392,000

#### Rationale

Pursuant to the 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 Petitioner filed based on equalization and provided evidence of financial data and a realistic capitalization rate for the subject property's neighborhood. The Commission concludes that these items warrant a reduction in the proposed Tax Year 2013 assessment.

#### COMMISSIONER SIGNATURES

Karla Christensen

Cliftine Jones

Trent Williams

#### FURTHER APPEAL PROCEDURES

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**Real Property Tax Appeals Commission**

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Date: January 30, 2013

**Legal Description of Property**

Square: 3629 Lot: 0814

Property Address: 600 Rhode Island Avenue NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,524,300	Land	1,524,300
Building	1,708,180	Building	1,708,180
Total	\$ 3,232,480	Total	\$ 3,232,480

**Rational:**

The Petitioner contests the property's improvements value. The Petitioner argues that the comparable sales presented by the Office of Tax and Revenue (OTR) are not comparable to the subject property in terms of size and condition. OTR explained that in valuing warehouse properties like the subject, a range of sales are considered and the best available and most reflective of the subject property's market value are utilized in their analysis. In addition, the property's C-3-A zoning allows for mixed-use development on the site. The Petitioner stated that the site is currently used as a self storage facility. The Commission finds OTR's proposed assessment to be reasonable and supported by sales other warehouse properties. Therefore, the proposed Tax Year 2013 assessment is sustained.

**COMMISSIONER SIGNATURES**

  
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May Chan

  
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Andrew Dorchester

  
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Hillary Lovick, Esq.

**FURTHER APPEAL PROCEDURES**

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.



**Real Property Tax Appeals Commission**

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Date: December 10, 2012

**Legal Description of Property**

Square: 3822 Lot: 0033

Property Address: 3732 10<sup>th</sup> Street, NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	380,760	Land	380,760
Building	343,140	Building	298,974
Total	\$ 723,900	Total	\$ 679,734

**Rationale:**

Pursuant to statute, the Petitioner must demonstrate, by a 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 basis of the appeal is Valuation. The Subject Property is a particular lot within a strip shopping center. OTR used the cost approach to compile the 2013 Tax Year assessment and OTR testified that the income approach was given "heavy consideration." The Real Property Tax Appeals Commission (RPTAC) finds that in this instance, the income approach to value is a more appropriate way of determining value and therefore finds that a reduction in the proposed Tax Year 2013 assessment is warranted.

**COMMISSIONER SIGNATURES**

Trent Williams

Cliftine Jones

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 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: November 30, 2012

**Legal Description of Property**

Square: 4069 Lot: 0130

Property Address: 1233 Morse Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	187,970	Land	187,970
Building	2,034,370	Building	1,130,030
Total	\$ 2,222,340	Total	\$ 1,318,000

**Rationale**

Pursuant to the 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 a 36-room boarding house constructed in 2011. The Petitioner provided a cost schedule for the building constructed in 2011 and OTR provided a total cost of a comparable property whose construction was completed March 2012. Considering the valuation date and a reasonable rate of growth, the Commission concludes that a reduction is warranted.

**COMMISSIONER SIGNATURES**

Karla Christensen

Cliftine Jones

Trent Williams

**FURTHER APPEAL PROCEDURES**

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Date: November 30, 2012

**Legal Description of Property**

Square: 4515 Lot: 0803

Property Address: 2021 Benning Road NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	270,660	Land	208,200
Building	-0-	Building	-0-
Total	\$ 270,660	Total	\$ 208,200

**Rationale**

Pursuant to the 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 Petitioner filed based on valuation and presented comparable C-2-A zoned sales for used unimproved lots as the subject property. OTR provided comparable land sales zoned R-4. The Petitioner's comparable sales prices were adjusted to compensate for location, market condition and physical characteristics. Therefore, the Commission concludes that a reduction in the proposed Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

Karla Christensen

Cliftine Jones

Trent Williams

**FURTHER APPEAL PROCEDURES**

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Date: November 30, 2012

#### Legal Description of Property

Square: 4515 Lot: 0805

Property Address: 2019 Benning Road NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	189,540	Land	145,800
Building	-0-	Building	-0-
Total	\$ 189,540	Total	\$ 145,800

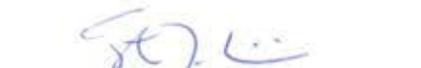
#### Rationale

Pursuant to the 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 Petitioner filed based on valuation and presented comparable C-2-A zoned sales for used unimproved lots as the subject property. OTR provided comparable land sales zoned R-4. The Petitioner's comparable sales prices were adjusted to compensate for location, market condition and physical characteristics. Therefore, the Commission concludes that a reduction in the proposed Tax Year 2013 is warranted.

#### COMMISSIONER SIGNATURES

  
Karla Christensen

  
Cliftine Jones

  
Trent Williams

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Date: November 30, 2012

**Legal Description of Property**

Square: 4515 Lot: 0830

Property Address: Benning Road NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	261,400	Land	201,075
Building	-0-	Building	-0-
Total	\$ 261,400	Total	\$ 201,075

**Rationale**

Pursuant to the 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 Petitioner filed based on valuation and presented comparable C-2-A zoned sales for used unimproved lots as the subject property. OTR provided comparable land sales zoned R-4. The Petitioner's comparable sales prices were adjusted to compensate for location, market condition and physical characteristics. Therefore, the Commission concludes that a reduction in the proposed Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

Karla Christensen

Cliftine Jones

Trent Williams

**FURTHER APPEAL PROCEDURES**

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Date: November 30, 2012

**Legal Description of Property**

Square: 4515 Lot: 0831

Property Address: 2017 Benning Road NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	198,800	Land	152,925
Building	-0-	Building	-0-
Total	\$ 198,800	Total	\$ 152,925

**Rationale**

Pursuant to the 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 Petitioner filed based on valuation and presented comparable C-2-A zoned sales for used unimproved lots as the subject property. OTR provided comparable land sales zoned R-4. The Petitioner's comparable sales prices were adjusted to compensate for location, market condition and physical characteristics. Therefore, the Commission concludes that a reduction in the proposed Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

Karla Christensen

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**FURTHER APPEAL PROCEDURES**

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Date: January 17, 2013

**Legal Description of Property**

Square: 5322 Lot: 0023

Property Address: D Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	52,040	Land	52,040
Building	-0-	Building	-0-
Total	\$ 52,040	Total	\$ 52,040

**Rationale:**

The Commission reviewed the information presented by both the Petitioner and the Office of Tax and Revenue (OTR). The appeal in this case is of two separate lots 0023 and 0024, which were recently combined into a new single lot 0039; the new lot was created prior to the hearing before the Commission. Moving forward, the two referenced lots will be assessed and taxed as one lot. The Commission finds that the proposed assessment for the unimproved lot 0023 is sustained.

**COMMISSIONER SIGNATURES**

  
Andrew Dorchester

  
Hillary Lovick, Esq.

  
May Chan

**FURTHER APPEAL PROCEDURES**

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Date: January 17, 2013

**Legal Description of Property**

Square: 5322 Lot: 0024

Property Address: 5032 D Street SE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	115,560	Land	77,000
Building	4,100	Building	4,100
Total	\$ 119,660	Total	\$ 81,100

**Rationale:**

The Commission reviewed the information presented by both the Petitioner and the Office of Tax and Revenue (OTR). The appeal in this case is of two separate lots 0023 and 0024, which were recently combined into a new single lot 0039; the new lot was created prior to the hearing before the Commission. The improved lot 0024 contains a structure that both OTR and the Petitioner agree is a shell and has nominal value. Moving forward, the two referenced lots will be assessed and taxed as one lot. The Commission finds that an adjustment to the land assessment for lot 0024 is warranted. Therefore the proposed assessment for Tax Year 2013 is reduced.

**COMMISSIONER SIGNATURES**

  
Andrew Dorchester

  
Hillary Lovick, Esq.

  
May Chan

**FURTHER APPEAL PROCEDURES**

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Date: November 30, 2012

**Legal Description of Property**

Square: PAR 0169 Lot: 0114

Property Address: 3400 Benning Road NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	33,748,100	Land	33,748,100
Building	18,309,990	Building	11,958,050
Total	\$ 52,058,090	Total	\$ 45,706,150

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) considered the submissions presented by the Office of Tax and Revenue (OTR) and the Petitioner and oral arguments made before it at a hearing on October 23, 2012. The bases of the Petitioner's appeals are equalization and valuation. The Petitioner argues that the most appropriate valuation method for a public utility power plant like the subject is the reproduction cost approach, which values the land plus the cost of reproducing the existing improvements, including depreciation. The Petitioner provides sufficient data and analysis to refute OTR's improvement valuations. In regards to the land component of the assessment, the Petitioner provides insufficient market-derived information to refute OTR's land assessment conclusions. The RPTAC therefore finds that a reduction for the improvement component of OTR's Tax Year 2013 assessment is warranted.

**COMMISSIONER SIGNATURES**

Hillary Lovick, Esq.

May Chan

Andrew Dorchester

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Date: November 29, 2012

**Legal Description of Property**

Square: PI000257 Lot: 0062

Property Address: 1300 Pennsylvania Avenue NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	-0-	Land	-0-
Building	1,844,120	Building	1,844,120
Total	\$ 1,844,120	Total	\$ 1,844,120

**Rationale:**

The property is a possessory interest. In determining the proposed assessment, the Office of Tax and Revenue (OTR) used a set of assumptions applied in valuing all possessory interest properties. During the hearing, the Petitioner explained that the property is subject to a license agreement scheduled to expire on March 31, 2014. The panel was not presented any evidence as to the renewability of the license. In determining the property's value, the Petitioner applied a discounted cash flow analysis based on the actual rents the property is receiving pursuant to the license agreement. In his testimony, the OTR Assessor acknowledged that he would have relied on a discounted cash flow analysis in this case had a copy of the license agreement stating the property rent been made available by the Petitioner in the appeal documentation. Instead the Assessor relied on more general assumptions in determining the property's value. The Commission finds that the discounted cash flow analysis based on actual rents paid is a more reliable means of determining the property's estimated market value in this particular case; however, by neglecting to provide a copy of the license agreement in order for the license specifics to be verified, the Petitioner failed to establish by a preponderance of the evidence that OTR erred in determining the proposed assessment. Therefore, the Commission sustains OTR's proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

Andrew Dorchester

Hillary Lovick, Esq.

May Chan

**FURTHER APPEAL PROCEDURES**

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