



**Real Property Tax Appeals Commission**

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you  
Are hereby notified of your assessment for the current year **2013** as finalized by the  
Real Property Tax Appeals Commission for the property described. If YOU  
WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION  
BELOW

Date: October 16, 2012

**Legal Description of Property**

Square: 0067 Lot: 2025

Property Address: 2141 P Street NW #310

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	95,650	Land	95,650
Building	223,190	Building	207,150
Total	\$ 318,840	Total	\$ 302,800

**Rationale:**

The Petitioner appealed on the basis of valuation and the Commission analyzed the comparable sales and regime reports provided by the Petitioner and the Office of Tax and Revenue (OTR). In addition, a personal inspection of the building layout was performed by the Commission to address the view from and proximity to the neighboring building. The sales data and location of unit within the building's foot print warrant a reduction of five percent (5%).

**COMMISSIONER SIGNATURES**

  
Karla Christensen

  
Andrew Dorchester

  
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: September 24, 2012

**Legal Description of Property**

Square: 0271 Lot: 0080

Property Address: 2207 13<sup>th</sup> Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	295,040	Land	295,040
Building	392,280	Building	290,730
Total	\$ 687,320	Total	\$ 585,770

**Rationale:**

The Commission finds that based on a review of comparable sales during the valuation period, the subject property appears to be out of equalization for Tax Year 2013. Thus, a reduction is warranted.

**COMMISSIONER SIGNATURES**

Hillary Lovick, Esq.

May Chan

Frank Sanders

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Date: September 26, 2012

**Legal Description of Property**

Square: 0457 Lot: 2291

Property Address: 616 E Street NW #650

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	174,260	Land	174,260
Building	406,610	Building	377,560
Total	\$ 580,870	Total	\$ 551,820

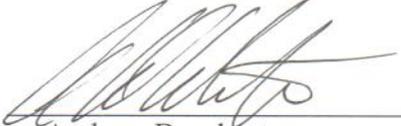
**Rationale:**

The Commission finds that the assessment does not properly account for the unique configuration of the Adams model in the Clara Barton. Recent sales of the Adams model support a reduced assessment.

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Trent Williams

  
Andrew Dorchester

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Date: October 12, 2012

**Legal Description of Property**

Square: 2132 Lot: 2102

Property Address: 2501 Calvert Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	154,060	Land	154,060
Building	359,490	Building	359,490
Total	\$ 513,550	Total	\$ 513,550

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) reviewed the submission by the Office of Tax and Revenue (OTR) and the Petitioner and listened to arguments from both parties at a hearing on September 18, 2012. The subject is a penthouse unit and is the largest condominium unit in the building of 107 units, per OTR's records presented at the hearing. The proposed assessment for all condos in the subject's building ranges from \$374 to \$496 per square foot of living space. While the subject has the highest assessed value in the building, it has the third lowest proposed assessment on a per square foot basis at \$378. The Petitioner is requesting that the assessment be lowered to \$430,000 or the equivalent of \$316 per square foot. The amount would put the subject significantly out of equalization with the remainder of the building. The subject is in fair condition and in need of repairs, but these issues are taken into account in OTR's analysis. OTR's Regime Report contains ample data that show assessments throughout the building are in line with sales prices. The subject's assessed value is reflective of the subject's likely market value. RPTAC therefore sustains the 1<sup>st</sup> level decision.

**COMMISSIONER SIGNATURES**

Andrew Dorchester

Karla Christensen

Trent Williams

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**Legal Description of Property**

Square: 2591 Lot: 0188

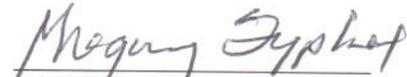
Property Address: 1644 Irving Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	314,270	Land	314,270
Building	935,380	Building	935,380
Total	\$ 1,249,650	Total	\$ 1,249,650

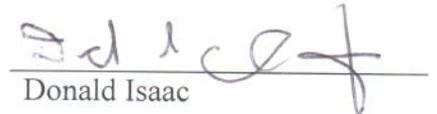
**Rationale:**

The Petitioner failed to present convincing evidence that his property is over-assessed based on his submission of assessments and sales of neighboring properties. The Commission reviewed the Petitioner's evidence and found it less than probative.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Richard Amato, Esq.

  
Donald Isaac

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Date: October 4, 2012

**Legal Description of Property**

Square: 2607 Lot: 0053

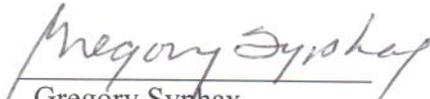
Property Address: 1759 Lamont Street NW

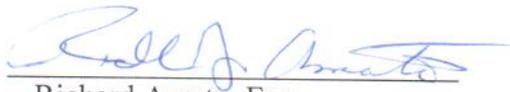
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	295,540	Land	295,540
Building	744,230	Building	669,460
Total	\$ 1,039,770	Total	\$ 965,000

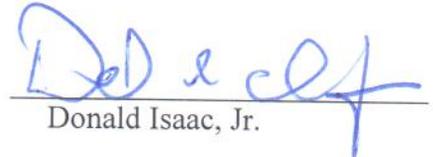
**Rationale**

The Petitioner testified that he had reason to believe that the gross living area (GLA) for the subject property was inaccurate. The Commission asked the Assessor to re-measure the dwelling to determine the correct GLA. The Assessor then visited the property on September 20, 2012 and made new measurements. The results showed that the GLA for the dwelling was, in fact, significantly smaller than what the Assessor's tax record indicated. The Assessor therefore lowered the GLA on the tax record from 3,989 square feet to 2,493 square feet. The property was re-assessed and the estimate market value was determined to be close to the Petitioner's estimate of value at \$965,000. The Commission is therefore of the opinion that the proposed assessment should be reduced to \$965,000 for Tax Year 2013.

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Donald Isaac, Jr.

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Date: October 9, 2012

**Legal Description of Property**

Square: 2971 Lot: 2028

Property Address: 6645 Georgia Avenue NW #306

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	27,520	Land	27,520
Building	64,230	Building	50,453
Total	\$ 91,750	Total	\$ 77,973

**Rationale:**

The Commission finds that the conditions presented as evidence which are specific to this unit warrant a reduction. The Petitioner supported the conditions with a repair estimate from a contractor

**COMMISSIONER SIGNATURES**

Karla Christensen

Trent Williams

Andrew Dorchester

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Date: October 3, 2012

**Legal Description of Property**

Square: 3234 Lot: 0057

Property Address: 521 Rock Creek Church Road NW

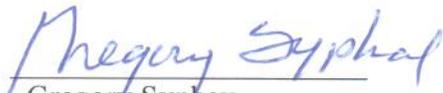
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	193,910	Land	193,910
Building	329,540	Building	251,090
Total	\$ 523,450	Total	\$ 445,000

**Rationale:**

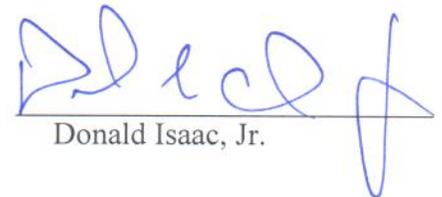
The subject is one of 12 virtually identical properties located in the same square on the 500 block of Rock Creek Church Road and 500 block of Quincy Street, NW. All were built by the same builder with the same floor plan and gross living area. Only the subject and one other property appear to be assessed at their market value. The other 10 properties are assessed below market value. The Assessor acknowledges the inequity and plans to raise the values of the under-assessed properties for Tax Year 2014.

After researching all of the comparable dwellings in the square on MRIS and the public record, the Commission considered it appropriate to reduce the subject's assessment from \$523,450 to **\$445,000** for Tax Year 2013 to bring its assessment in-line with the other matching properties. The Commission's decision will afford the subject property equal protection until the inequitable valuations are corrected in Tax Year 2014. See Sioux City Bridge Co. v Dakota County, 260 U.S. 441, (1923)

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**Legal Description of Property**

Square: 3366 Lot: 0838

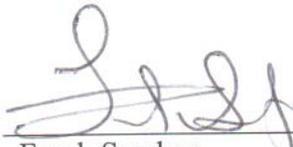
Property Address: 6615 Harlan Place NW

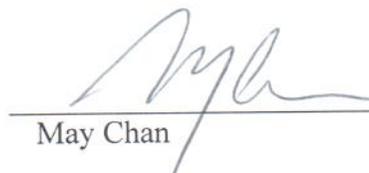
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	298,240	Land	298,240
Building	107,000	Building	86,660
Total	\$ 405,240	Total	\$ 384,900

**Rationale:**

The Commission finds that the condition of the property and market sales during the valuation period supports a reduction in the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
May Chan

  
Hillary Lovick

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Date: October 3, 2012

<b>Legal Description of Property</b>			
Square: 3740 Lot: 0024			
Property Address: 613 Nicholson Street NE			
<b>ORIGINAL ASSESSMENT</b>		<b>FINAL ASSESSMENT</b>	
Land	159,440	Land	159,440
Building	75,960	Building	75,960
Total	\$ 235,400	Total	\$ 235,400

**Rationale:**

The Real Property Tax Appeals Commission (RPTAC) is charged with determining an estimated market value for the subject property as of January 1, 2012 (for Tax Year 2013). The Petitioner must show that the proposed Tax Year 2013 assessment is incorrect by a preponderance of the evidence. According to the testimony and evidence presented by the Petitioner, the contamination in 45 of the properties located within the contamination plume reaches unhealthy levels and warrants installation of vapor mitigation systems. The Petitioner failed to provide a list of the 45 properties determined to require installation of vapor mitigation systems. The Petitioner made the assertion that the majority of the property sales in the Riggs Park area occurred without purchasers being informed of the gasoline spill in the neighborhood. The Petitioner provided no evidence documenting any sales that occurred during the 2011 calendar year without the prospective purchaser's knowledge of the gasoline spill. During 2011, 48 sales involving licensed real estate brokers transferred in the Riggs Park neighborhood. It is highly unlikely that the majority of these sales were negotiated without the disclosure of the well-publicized fact that a gasoline spill occurred. The Petitioner failed to submit any definitive evidence to support the conclusion that the Office of Tax and Revenue's proposed assessment is incorrect. Therefore, the Commission sustains the proposed Tax Year 2013 assessment.

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Frank Sanders

Hillary Lovick, Esq.

May Chan

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Date: October 3, 2012

**Legal Description of Property**

Square: 4540 Lot: 2001

Property Address: 621 16<sup>th</sup> Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	130,750	Land	130,750
Building	305,100	Building	250,850
Total	\$ 435,850	Total	\$ 381,600

**Rationale:**

The sales comps used by the Office of Tax and Revenue are in the Southeast submarket. The Petitioner provided comparable properties within the subject's submarket and the subject property is located within the Northeast submarket that more clearly portrayed the market value of the subject property, specifically 1630 Rosedale Street NE. The Commission finds that the evidence provided by the Petitioner warrants a reduction in the assessment.

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Trent Williams

Karla Christensen

Andrew Dorchester

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**Legal Description of Property**

Square: 5071 Lot: 0803

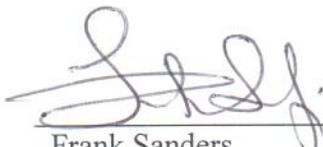
Property Address: 4004 Mead Street NE

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	116,060	Land	116,060
Building	121,990	Building	109,940
Total	\$ 238,050	Total	\$ 226,000

**Rationale:**

The Commission finds that the Petitioner provided market data indicating higher assessed values than actual purchase prices for properties which sold in the Eastland Garden neighborhood. Therefore, a reduction is warranted.

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May Chan

  
Hillary Lovick, Esq.

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**Legal Description of Property**

Square: 5089 Lot: 0045

**TAX YEAR 2012**

Property Address: 4231 Eads Street NE

**ORIGINAL ASSESSMENT**

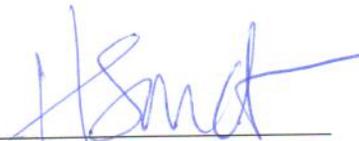
**FINAL ASSESSMENT**

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	110,120	Land	58,860
Building	84,920	Building	41,140
Total	\$ 195,040	Total	\$ 100,000

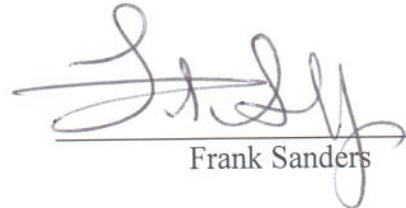
**Rationale:**

The Commission finds that the sale of the subject property in June of 2011 for a price of \$100,000 was a short sale. The property was exposed on the open market and was negotiated by a licensed real estate brokerage firm. The subject property was purchased in fair condition, however the Assessor used totally renovated properties as comparables to arrive at the proposed assessed value. The Commission finds that in this case the purchase price of the subject property is the best indicator of market value and therefore a reduction is warranted.

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May Chan

  
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Property Address: 4231 Eads Street NE

**ORIGINAL ASSESSMENT**

**FINAL ASSESSMENT**

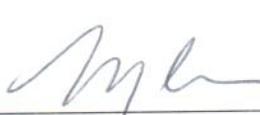
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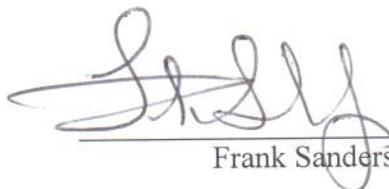
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