



**Real Property Tax Appeals Commission**

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

Date: September 25, 2012

**Legal Description of Property**

Square: 0598 Lot: 0803

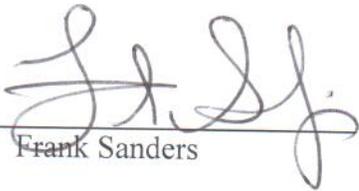
Property Address: 113 O Street SW

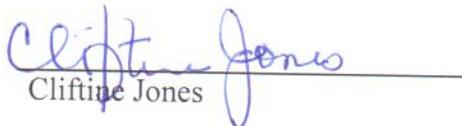
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	161,340	Land	161,340
Building	80,530	Building	58,660
Total	\$ 241,870	Total	\$ 220,000

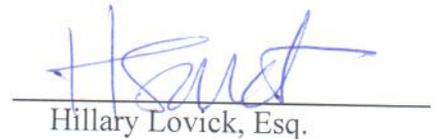
**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Cliftine Jones

  
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.



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**Legal Description of Property**

Square: 0598 Lot: 0804

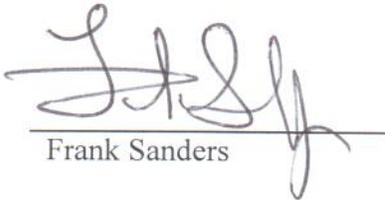
Property Address: 115 O Street SW

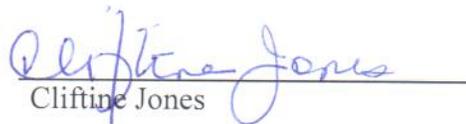
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	161,920	Land	161,920
Building	80,530	Building	58,080
Total	\$ 242,450	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

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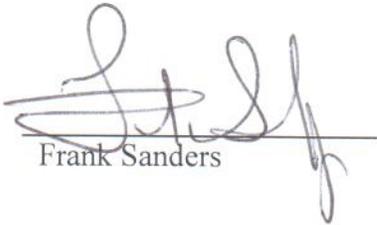
Property Address: 109 O Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	161,920	Land	161,920
Building	80,530	Building	58,080
Total	\$ 242,450	Total	\$ 220,000

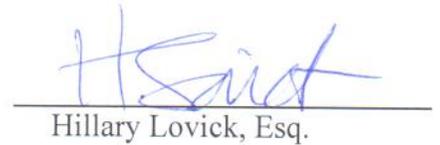
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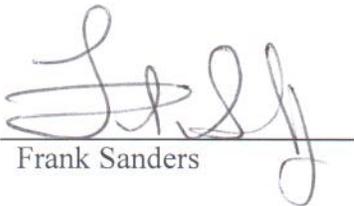
Property Address: 111 O Street SW

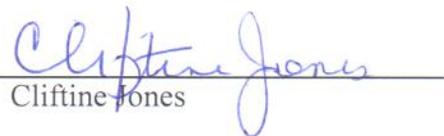
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	161,340	Land	161,340
Building	80,530	Building	58,660
Total	\$ 241,870	Total	\$ 220,000

**Rationale:**

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**Legal Description of Property**

Square: 0599 Lot: 0023

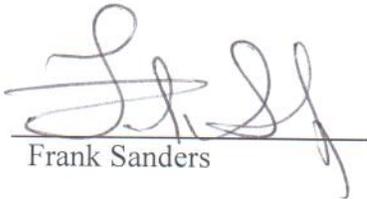
Property Address: 101 P Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	160,630	Land	160,630
Building	92,220	Building	59,370
Total	\$ 252,850	Total	\$ 220,000

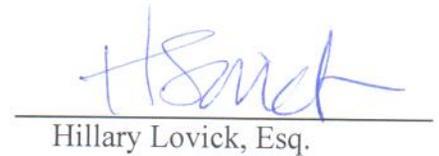
**Rationale:**

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Square: 0599 Lot: 0027

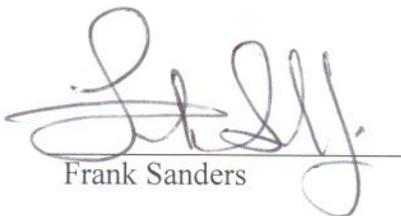
Property Address: 109 P Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	157,490	Land	157,490
Building	89,460	Building	62,510
Total	\$ 246,950	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

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**Legal Description of Property**

Square: 0599 Lot: 0032

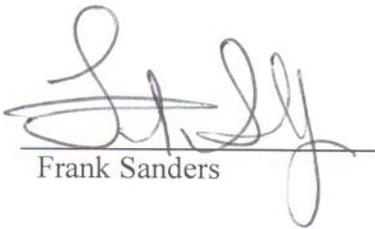
Property Address: 116 O Street SW

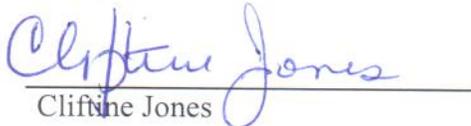
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	170,270	Land	170,270
Building	83,720	Building	49,730
Total	\$ 253,990	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

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Square: 0599 Lot: 0035

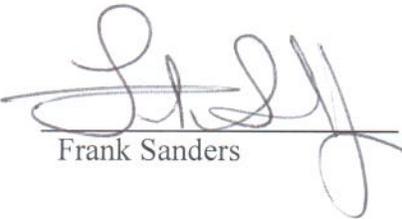
Property Address: 110 O Street SW

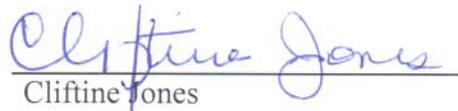
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	157,490	Land	157,490
Building	83,720	Building	62,510
Total	\$ 241,210	Total	\$ 220,000

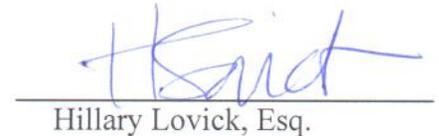
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**Legal Description of Property**

Square: 0599 Lot: 0036

Property Address: 108 O Street SW

**ORIGINAL ASSESSMENT**

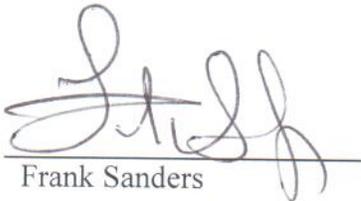
**FINAL ASSESSMENT**

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	157,490	Land	157,490
Building	83,070	Building	62,510
Total	\$ 240,560	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

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**Legal Description of Property**

Square: 0599 Lot: 0038

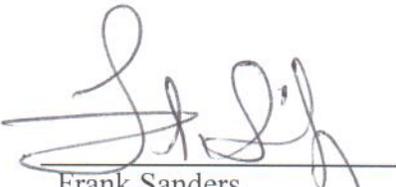
Property Address: 104 O Street SW

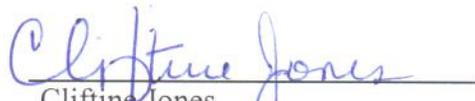
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	157,490	Land	157,490
Building	85,250	Building	62,510
Total	\$ 242,740	Total	\$ 220,000

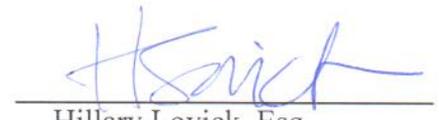
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Square: 0599 Lot: 0039

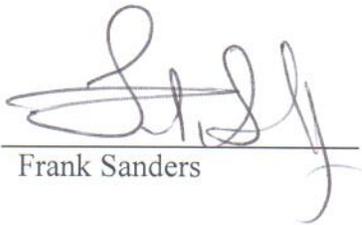
Property Address: 102 O Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	157,490	Land	157,490
Building	84,570	Building	62,510
Total	\$ 242,060	Total	\$ 220,000

**Rationale:**

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**Legal Description of Property**

Square: 0599 Lot: 0043

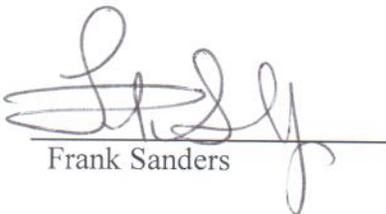
Property Address: 117 P Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	177,030	Land	177,030
Building	89,500	Building	42,970
Total	\$ 266,530	Total	\$ 220,000

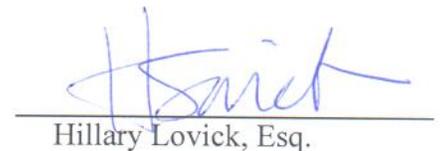
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Square: 0599 Lot: 0044

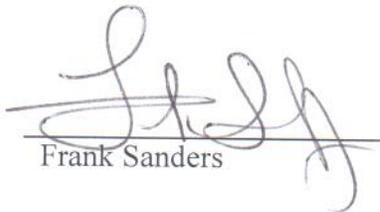
Property Address: 119 P Street SW

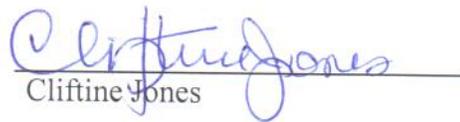
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	177,030	Land	177,030
Building	89,500	Building	42,970
Total	\$ 266,530	Total	\$ 220,000

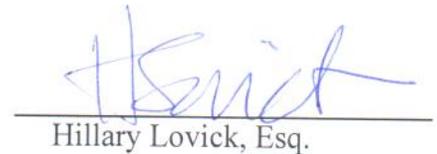
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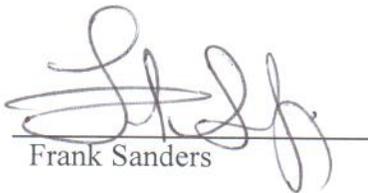
Property Address: 121 P Street SW

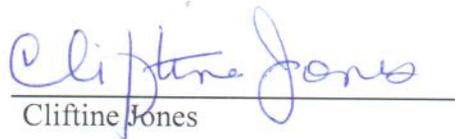
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	184,920	Land	184,920
Building	89,460	Building	35,080
Total	\$ 274,380	Total	\$ 220,000

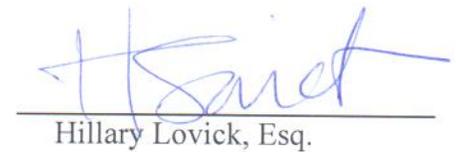
**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Cliftine Jones

  
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**

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

Date: September 25, 2012

**Legal Description of Property**

Square: 0599 Lot: 0046

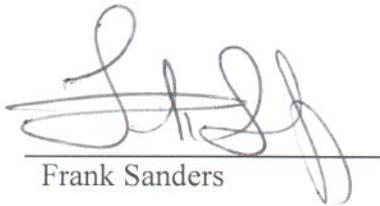
Property Address: 1400 Canal Street SW

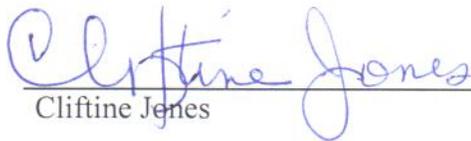
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	175,170	Land	175,170
Building	210,120	Building	174,830
Total	\$ 385,290	Total	\$ 350,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

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BELOW

Date: September 25, 2012

**Legal Description of Property**

Square: 0599 Lot: 0802

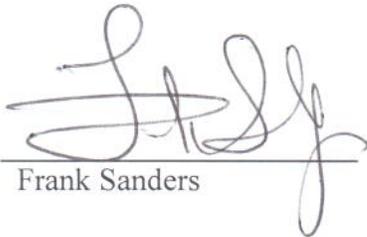
Property Address: 112 O Street SW

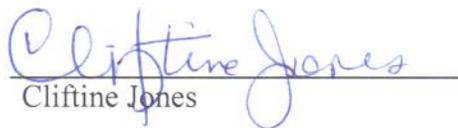
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	158,040	Land	158,040
Building	83,070	Building	61,960
Total	\$ 241,110	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

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Date: September 25, 2012

**Legal Description of Property**

Square: 0601 Lot: 0021

Property Address: 1501 1<sup>st</sup> Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	161,300	Land	161,300
Building	77,980	Building	58,700
Total	\$ 239,280	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
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**FURTHER APPEAL PROCEDURES**

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Date: September 25, 2012

**Legal Description of Property**

Square: 0601 Lot: 0808

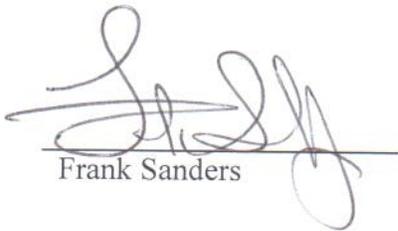
Property Address: 116 P Street SW

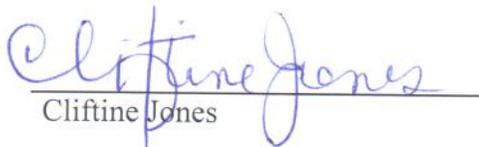
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	159,920	Land	159,920
Building	83,870	Building	60,080
Total	\$ 243,790	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
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Hillary Lovick, Esq.

**FURTHER APPEAL PROCEDURES**

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Date: September 25, 2012

**Legal Description of Property**

Square: 0601 Lot: 0809

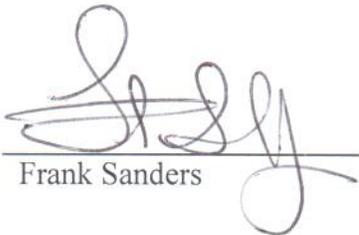
Property Address: 114 P Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	159,920	Land	159,920
Building	83,250	Building	60,080
Total	\$ 243,170	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

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Hillary Lovick, Esq.

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Date: September 25, 2012

### Legal Description of Property

Square: 0601 Lot: 0811

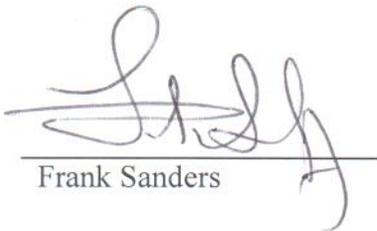
Property Address: 110 P Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	160,210	Land	160,210
Building	112,530	Building	59,790
Total	\$ 272,740	Total	\$ 220,000

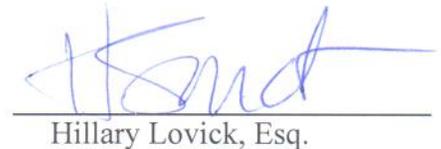
### Rationale:

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

### COMMISSIONER SIGNATURES

  
Frank Sanders

  
Cliftine Jones

  
Hillary Lovick, Esq.

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Date: September 25, 2012

**Legal Description of Property**

Square: 0601 Lot: 0817

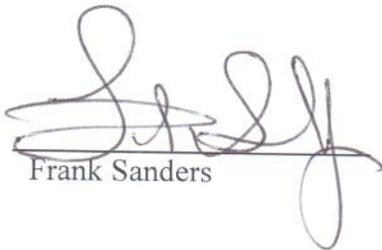
Property Address: 118 P Street SW

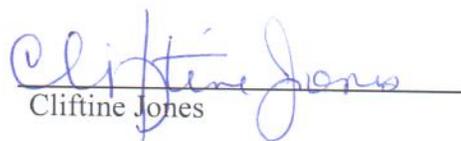
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	160,720	Land	160,720
Building	83,250	Building	59,280
Total	\$ 243,970	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
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Hillary Lovick, Esq.

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Date: September 25, 2012

**Legal Description of Property**

Square: 0656 Lot: 0035

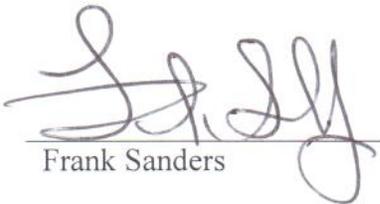
Property Address: 1535 Half Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	174,810	Land	174,810
Building	194,910	Building	175,190
Total	\$ 369,720	Total	\$ 350,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Cliftine Jones

  
Hillary Lovick, Esq.

**FURTHER APPEAL PROCEDURES**

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Date: September 25, 2012

**Legal Description of Property**

Square: 0656 Lot: 0048

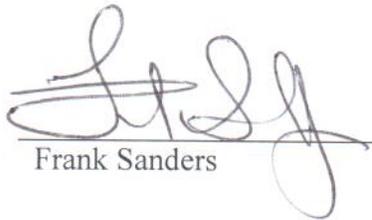
Property Address: 81 Q Street SW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	156,300	Land	156,300
Building	81,660	Building	63,700
Total	\$ 237,960	Total	\$ 220,000

**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission finds that the sales used by OTR are fully renovated single family dwellings (use code 11) as opposed to un-renovated two unit dwellings (use code 23). The Commission finds that these sales are not comparable to the subject property and therefore a reduction of the proposed assessment for Tax Year 2013 is warranted.

**COMMISSIONER SIGNATURES**

  
Frank Sanders

  
Cliftine Jones

  
Hillary Lovick, Esq.

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Date: October 9, 2012

**Legal Description of Property**

Square: 0765 Lot: 0053

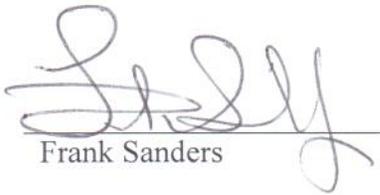
Property Address: 518 2<sup>nd</sup> Street SE

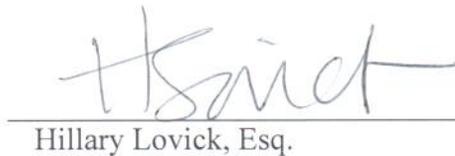
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	379,540	Land	379,540
Building	518,700	Building	518,700
Total	\$ 898,240	Total	\$ 898,240

**Rationale**

The Petitioner wants to use the income approach to value for the 3 unit building however, the Office of Tax and Revenue uses the market value approach for properties under 5 units. The Commission finds that the Petitioner failed to submit sufficient evidence to demonstrate by a preponderance of the evidence that the proposed assessment was erroneous. The suggestion of the alternate approach to value is not sufficient to prove error in the assessment. The proposed 2013 Tax Year assessment is sustained.

COMMISSIONER SIGNATURES

  
Frank Sanders

  
Hillary Lovick, Esq.

  
Donald Isaac

FURTHER APPEAL PROCEDURES

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



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Date: September 26, 2012

**Legal Description of Property**

Square: 0817 Lot: 0030

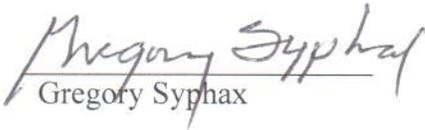
Property Address: 403 East Capitol Street SE

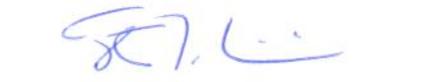
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	504,750	Land	504,750
Building	2,634,420	Building	2,634,420
Total	\$ 3,139,170	Total	\$ 3,139,170

**Rationale:**

The Petitioner failed to present convincing evidence that the subject property is over-assessed. The Petitioner’s submissions of assessments and sales of neighboring properties was reviewed by the Commission and found this information less than probative. The Petitioner’s use of the income approach to estimate the value of the subject property was also deemed inappropriate and unsupported for this type of property. The Commission therefore sustains the assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Gregory Syphax

  
Trent Williams

  
Andrew Dorchester

**FURTHER APPEAL PROCEDURES**

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Date: September 26, 2012

**Legal Description of Property**

Square: 0924 Lot: 0808

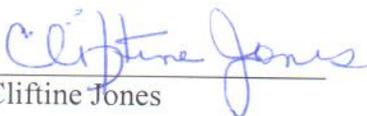
Property Address: 324 8<sup>th</sup> Street SE

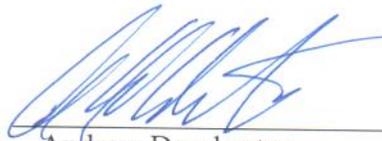
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	372,150	Land	372,150
Building	411,590	Building	411,590
Total	\$ 783,740	Total	\$ 783,740

**Rationale:**

The Commission is charged with the responsibility of ensuring that OTR assessments reflect the market value. The subject was purchased in a market transaction for \$777,500 in June 2011. The Petitioner provided no evidence as to a change in the market value of the property. In fact, the Petitioner agreed at the hearing that the subject would have sold at the beginning of 2012 "something in the ballpark" of what the Petitioner paid for. As such, the Commission believes it a strong gauge of estimated market value. The rise in assessed value over the previous year is evidence that the subject was likely under-assessed for Tax Year 2012. OTR sales and equalization data presented shows that the subject is properly assessed for Tax Year 2013. Therefore, the Commission sustains the first level decision.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
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 26, 2012

**Legal Description of Property**

Square: 1397 Lot: 0847

Property Address: 4514 Foxhall Crescent NW

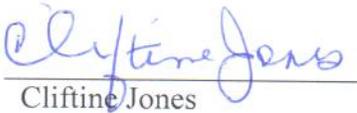
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	609,090	Land	609,090
Building	675,890	Building	610,910
Total	\$ 1,284,980	Total	\$ 1,220,000

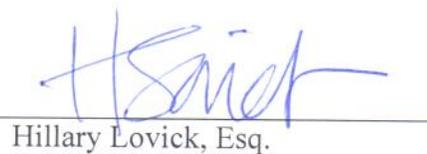
**Rationale:**

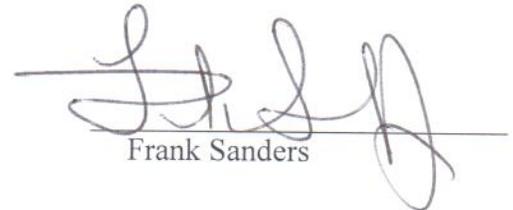
The Commission reviewed the evidence presented by the Office of Tax and Revenue and the Petitioner. The Commission has determined that the market data presented by the Petitioner supports a reduction in the proposed assessment for the Tax Year 2013.

**Please Note:** The Petitioner's assessment comparables proved that similar properties on his block had lower assessed values than the subject.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Hillary Lovick, Esq.

  
Frank Sanders

**FURTHER APPEAL PROCEDURES**

Petitioners have the right to appeal from an adverse decision of the Commission to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30<sup>th</sup> of the 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 26, 2012

**Legal Description of Property**

Square: 1397 Lot: 1014

Property Address: 4845 Foxhall Crescent NW

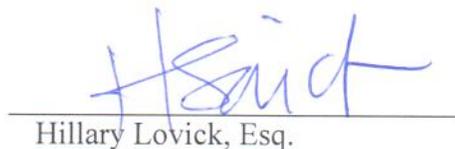
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	895,220	Land	895,220
Building	858,130	Building	769,780
Total	\$ 1,753,350	Total	\$ 1,665,000

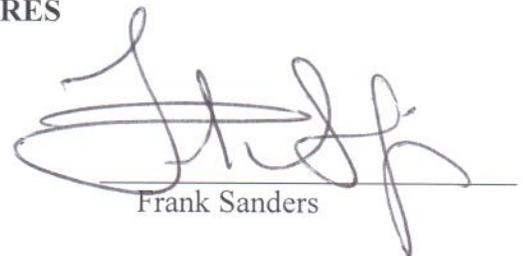
**Rationale:**

The Commission reviewed the evidence presented by the Office of Tax and Revenue and the Petitioner. The basis of the appeal was valuation and property damage or condition. The Commission has determined that the sales and market data support a reduction in the proposed assessment for the Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Hillary Lovick, Esq.

  
Frank Sanders

**FURTHER APPEAL PROCEDURES**

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**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  
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BELOW

Date: September 26, 2012

**Legal Description of Property**

Square: 1509 Lot: 0819

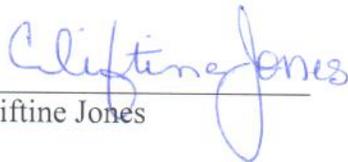
Property Address: 4710 Woodway Lane NW

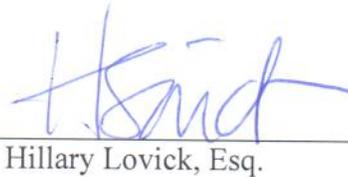
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	3,763,820	Land	3,011,056
Building	1,912,960	Building	1,912,960
Total	\$ 5,676,780	Total	\$ 4,924,016

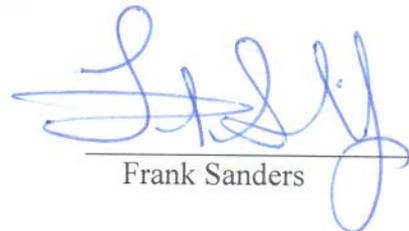
**Rationale:**

The Commission has reviewed the sales information submitted by the Office of Tax and Revenue and the Petitioner. The subject property has 121,062 square feet of land. This is probably one of the largest tracks of land in neighborhood 50. The subject is adjacent to American University's Jacobs Athletic Field. The Commission finds that the noise from the field does in fact, by the other evidence submitted from the D.C. Zoning Commission dated January 31, 2012, have an effect on the value of the land. The Commission finds that a reduction in the value of the land is warranted for the proposed Tax Year 2013 assessment.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Hillary Lovick, Esq.

  
Frank Sanders

**FURTHER APPEAL PROCEDURES**

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Date: September 26, 2012

**Legal Description of Property**

Square: 1524 Lot: 0808

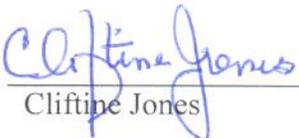
Property Address: 4645 Hawthorne Lane NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	1,438,150	Land	1,438,150
Building	2,128,470	Building	1,836,850
Total	\$ 3,566,620	Total	\$ 3,275,000

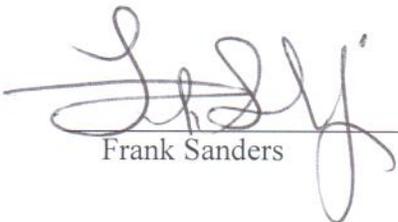
**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The basis of the appeal is equalization and valuation. The definition of a “market sale” is when a property appears to have sold at its most probable price, is exposed to the market for a reasonable time, is transferred under prevailing market conditions, both parties are fully knowledgeable of the property and its uses, both parties appear to mutually benefit and neither at the loss of the other. Based upon the sale and market data submitted, the subject sale appears not have been a “market sale”. Therefore, the Commission finds that a reduction is warranted of the proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Hillary Lovick, Esq.

  
Frank Sanders

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Date: September 26, 2012

**Legal Description of Property**

Square: 1604 Lot: 0035

Property Address: 4505 Macomb Street NW

**ORIGINAL ASSESSMENT**

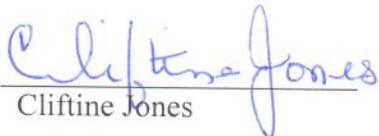
**FINAL ASSESSMENT**

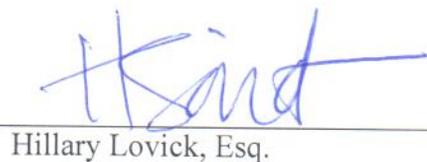
ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	466,260	Land	466,260
Building	805,350	Building	805,350
Total	\$ 1,271,610	Total	\$ 1,271,610

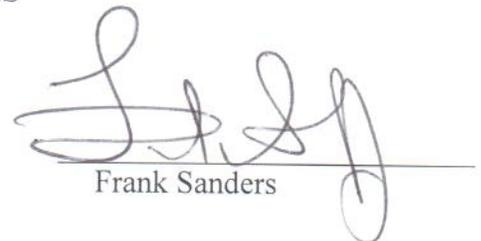
**Rationale:**

The Commission reviewed the evidence submitted by the Office of Tax and Revenue (OTR) and the Petitioner. The Commission has determined that the market data submitted by the Petitioner shows that the subject's total proposed Tax Year 2013 assessment is in equalization with comparable properties in the neighborhood of similar square footage and condition. The Commission therefore sustains OTR's proposed assessment for Tax Year 2013.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Hillary Lovick, Esq.

  
Frank Sanders

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Date: September 26, 2012

**Legal Description of Property**

Square: 1611 Lot: 0817

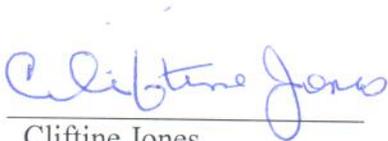
Property Address: 3021 44<sup>th</sup> Place NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	820,340	Land	820,340
Building	229,660	Building	229,660
Total	\$ 1,050,000	Total	\$ 1,050,000

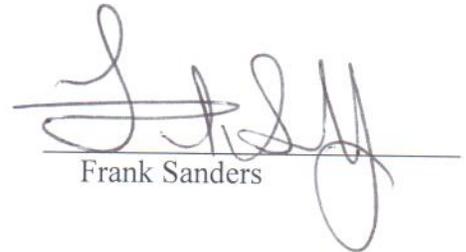
**Rationale:**

The Commission reviewed the information submitted by the Office of Tax and Revenue and the Petitioner. The subject's proposed assessment for the Tax Year 2013 appears to accurately represent market value based upon the sales information provided by the Office of Tax and Revenue. The proposed assessment for Tax Year 2013 is sustained.

**COMMISSIONER SIGNATURES**

  
Cliftine Jones

  
Hillary Lovick, Esq.

  
Frank Sanders

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Date: September 26, 2012

**Legal Description of Property**

Square: 1736 Lot: 2015

Property Address: 4801 Wisconsin Avenue NW #506

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	61,910	Land	61,490
Building	288,090	Building	270,510
Total	\$ 350,000	Total	\$ 332,000

**Rationale**

The Commission finds that the Petitioner makes a compelling argument, backed by sufficient market data, to warrant a reduction in the assessed value of the subject. The Office of Tax and Revenue also agrees that a reduction is warranted. Based on the information provided at the hearing and verified through independent research performed by the Commission, the Commission hereby reduces the assessed value of the subject to \$332,000.

**COMMISSIONER SIGNATURES**

\_\_\_\_\_  
Gregory Syphax

\_\_\_\_\_  
Trent Williams

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

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Date: October 16, 2012

**Legal Description of Property**

Square: 1901 Lot: 0013

Property Address: 3500 Tilden Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	2,243,900	Land	2,243,900
Building	1,510,060	Building	1,510,060
Total	\$ 3,753,960	Total	\$ 3,753,960

**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. 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.

**COMMISSIONER SIGNATURES**

  
\_\_\_\_\_  
Gregory Syphax

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

  
\_\_\_\_\_  
Trent Williams

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Date: September 26, 2012

**Legal Description of Property**

Square: 2063 Lot: 0080

Property Address: 3404 Rodman Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	577,620	Land	577,620
Building	306,420	Building	262,180
Total	\$ 884,040	Total	\$ 839,800

**Rationale:**

The current assessment is reduced to reflect the condition of the property and the Commission's research and analysis of comparable sales data submitted by both Petitioner and Assessor.

**COMMISSIONER SIGNATURES**

\_\_\_\_\_  
Gregory Syphax

\_\_\_\_\_  
Trent Williams

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

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Date: October 3, 2012

**Legal Description of Property**

Square: 2602 Lot: 0113

Property Address: 1728 Lamont Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	296,920	Land	296,920
Building	788,060	Building	628,080
Total	\$ 1,084,980	Total	\$ 925,000

**Rationale:**

The Petitioner’s submission of only two properties to justify their argument for equalization is less than probative. These properties are located next door to the subject at 1726 and 1730 Lamont Street. Both were described by the Assessor as overall inferior to the subject property in condition and were therefore assessed for less in the improvement portion of their assessments. The land assessments for both properties are the same as the subjects. The assessments for the two properties total to **\$810,540** for 1726 Lamont Street and **\$840,400** for 1730 Lamont Street.

Other properties considered by the Commission included 1734 Lamont Street, which was assessed for **\$1,065,630**. This property is virtually identical to the subject in age, gross building area, and in above grade living area. The Petitioners and the Assessor both acknowledge that this property is superior to the subject due to condition and lot size (lot is twice the size of subject lot). However, the Assessor accounts for these differences by valuing the improvement portion of the assessment for this property at \$54,060 less than the subject.

Based on the testimony, the Commission sees the appropriate value for the subject property being “bracketed” by these assessments. The high end of value appears to be reasonably estimated at \$1,000,000; the low end at \$850,000. Given equal weight to this value range, the Commission has come to the conclusion that the fair assessment for the subject property is **\$925,000**.

Square: 2602      Lot: 0113

Property Address: 1728 Lamont Street NW

**COMMISSIONER SIGNATURES**

  
\_\_\_\_\_  
Gregory Syphax

  
\_\_\_\_\_  
Richard Amato, Esq.

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

**FURTHER APPEAL PROCEDURES**

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