



GOVERNMENT OF THE DISTRICT OF COLUMBIA

THE REAL PROPERTY TAX

APPEALS COMMISSION

TAX YEAR 2018

ANNUAL REPORT



**GREGORY SYPHAX
CHAIRPERSON**

**RICHARD AMATO ESQ.
VICE CHAIRPERSON**

**ANNUAL REPORT
OF
THE REAL PROPERTY TAX APPEALS COMMISSION**

TAX YEAR 2018

**GREGORY SYPHAX
CHAIRPERSON**

**RICHARD AMATO, ESQ.
VICE CHAIRPERSON**

TY 2018 FULL-TIME COMMISSIONERS

**MAY CHAN
CLIFTINE JONES
FRANK SANDERS
STACIE SCOTT**

PART-TIME COMMISSIONERS

**EDWIN DUGAS
WENDY GADSON
DONALD ISAAC
ALVIN JACKSON
ERIC JENKINS
JOHN E. NEIL OLLIVIERRA
SKIP WALKER
TRENT T. WILLIAMS**

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**REAL PROPERTY TAX APPEALS COMMISSION MEMBERSHIP
TY 2018**

MEMBERS	ROLE	CONFIRMATION DATE	TERM ENDING
Gregory Syphax	Chairperson	July 13, 2012	April 30, 2018
Richard Amato, Esq.	Vice Chairperson	July 13, 2012; reconfirmed July 14, 2015	April 30, 2019
May S. Chan	Commissioner	July 13, 2012; reconfirmed April 17, 2014	April 30, 2018
Cliftine Jones	Commissioner	July 13, 2012	April 30, 2018
Frank Sanders	Commissioner	July 13, 2012; reconfirmed May 2, 2017	April 30, 2021
Stacie Scott Turner	Commissioner	July 14, 2015	April 30, 2019
Edwin H. Dugas	Part-Time Commissioner	November 30, 2016	April 30, 2020
Wendy Gadson	Part-Time Commissioner	May 2, 2017	April 30, 2021
Donald Isaac, Jr.	Part-Time Commissioner	July 13, 2012; reconfirmed September 24, 2014	April 30, 2018
Alvin Jackson	Part-Time Commissioner	May 7, 2013; reconfirmed May 2, 2017	April 30, 2021
Eric Jenkins, Esq.	Part-Time Commissioner	July 14, 2015	April 30, 2019
John Neil Ollivierra	Part-Time Commissioner	March 24, 2014	April 30, 2018
James "Skip" Walker, Jr.	Part-Time Commissioner	July 13, 2012	April 30, 2018
Trent Williams	Part-Time Commissioner	July 13, 2012; reconfirmed July 14, 2015	April 30, 2019

REAL PROPERTY TAX APPEALS COMMISSION STAFF

Carlynn Fuller	Executive Director	Carlynn.fuller@dc.gov
Debra Spencer	Staff Assistant	Debra.spencer@dc.gov
Sophia Murray	Clerical Assistant	Sophia.murray@dc.gov
Vacant	Program Assistant	
Donald Freeman	IT Specialist	Donald.freeman2@dc.gov

Executive Summary

The mission of the Real Property Tax Appeals Commission (RPTAC) is to conduct fair and impartial hearings in disputed real property tax assessment appeal cases (to ensure that properties are assessed at 100% of market value), and to resolve claims of improper real property classifications, homestead (domicile), and senior eligibility issues. This Annual Report covers its activities for Tax Year 2018.

Currently, the District of Columbia law provides real property owners with a three-level appeals process as it relates to real property assessments. The 1st level appeal occurs with the Office of Tax and Revenue (“OTR”), where the Petitioner can appeal the assessment with the assessor of record. At this appeal level, the assessor can sustain, reduce, or, in some cases, increase the proposed assessed value of the property.

Once a Petitioner has received his or her Notice of 1st Level Decision and is aggrieved by the decision, the Petitioner has 45 days from the date of the notice to appeal to the 2nd level – The Real Property Tax Appeals Commission. Petitioners can represent themselves or be represented by counsel, which could be an attorney or non-attorney “tax consultant.” Finally, after the taxpayer has exhausted all avenues with the Commission, which sometimes includes requesting a rehearing, the Petitioner can appeal to the 3rd level of appeal – the Tax Division of the Superior Court of the District of Columbia.

The Commission is comprised of a full-time chair and vice chair, four full-time Commissioners and, during TY 2018, eight part-time Commissioners. The full-time Commissioners are District of Columbia Government employees, while the part-time Commissioners are paid on an hourly stipend basis.

Tax Year 2018 Appeal Seasons Overview

For Tax Year 2018, including Tax Year 2018 cases and reconsiderations heard after February 1, 2018, the Commission received a total of 5,103 cases (5,073 valuation appeals) – 4,198 Class 1 Residential valuation cases, 874 Class 2 Commercial valuation cases and, 1 Class 3 C Vacant classification valuation case; 21 Classification cases and 9 Homestead cases.

This year, the Commission received a record 5,073 valuation appeal cases, approximately 1,000 more cases than last year's count. The specific statistical breakdown of those cases is as follows:

- 5,073 cases received minus 944 (164 cases that were withdrawn plus the 780 cases that were resolved by way of Stipulation Agreement) results in 4,129 cases that the Commission actually decided.
- 176 cases were Tax Class 1 residential cases with a 30-day deadline. The Commission completed 151 of those cases on time (86%).
- 3,390 cases were Tax Class 1 residential cases with an 80-day deadline. The Commission completed 3,303 of those cases on time (97%).
- 566 cases were Tax Class 2 commercial cases with an 80-day deadline. The Commission completed 543 of those cases on time (96%).
- One case was Tax Class 3 and it was completed on time.
- 4,126 cases were completed by the February 1st deadline (99.83%).
- 4,065 cases were filed electronically

Tax Class 1 Appeals

For Tax Class 1 properties, the Commission received a total of four thousand one hundred ninety-eight (4,198) Class 1 Residential valuation appeals, with seventy (70) appeals being withdrawn, and five hundred sixty-one (561) appeals resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of three thousand five hundred sixty-seven (3,567) Tax Class 1 appeals. Of these cases, zero were increased, sixteen were decided based on the assessor of record's recommendation for reduction, two thousand three hundred and sixty-one (2,361) (sixty-six percent (66%)) were sustained, and one thousand one hundred and ninety (1,190) (thirty-three percent (33%)) were reduced.

Tax Class 1 Properties

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x .85)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)	\$8,996,153,493	\$76,467,304.69
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$1,283,569,270	\$10,910,338.80
2 nd Level Stipulation Agreements (between the Petitioner and OTR)	\$1,161,630,115	\$9,873,855.98
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$121,939,155	\$1,036,482.82
1 st Level Cases Appealed to and decided by RPTAC	\$7,712,584,223	\$65,556,965.90
2 nd Level (RPTAC) Actions	\$7,467,957,867	\$63,447,641.87
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$244,626,356	\$2,079,324.03
2 nd Level Increases	\$0	\$0
2 nd Level Reductions	\$1,839,454,733	\$15,635,365.23
2 nd Level Sustained	\$5,628,503,134	\$47,842,276.64

Tax Class 2 Appeals

The Commission also received eight hundred seventy-four (874) Tax Class 2 appeals: ninety-four (94) or eleven percent (11%) were withdrawn, and two hundred nineteen (219) or twenty-five percent (25%) were resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of five hundred sixty-one (561) appeals. Of these appeals, three were increased, four hundred sixty-nine (469) (eighty-four percent (84%)) were sustained, and eighty-nine (89) (sixteen percent (16%)) were reduced.

Tax Class 3 Appeals

The Commission received one Tax Class 3 appeal and it was increased.

Tax Class 2 Properties (\$3 million or less)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x 1.65)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)	\$167,085,384	\$2,756,908.84
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$79,375,999	\$1,309,705.98
2 nd Level Stipulation Agreements	\$70,184,797	\$1,158,049.15
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$9,191,202	\$151,654.83
1 st Level Cases Appealed to and decided by RPTAC	\$113,974,405	\$1,880,577.68
2 nd Level (RPTAC) Actions	\$112,923,278	\$1,863,234.09
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$1,051,127	\$17,343.60
2 nd Level Increases	0	0
2 nd Level Reductions	\$12,081,383	\$199,342.82
2 nd Level Sustained	\$100,841,895	\$1,663,891.27

Tax Class 2 Properties (\$3 million+)

Action	Assessed Value (AV)	Dollar Value (DV) (AV ÷ 100 x 1.85)
1 st Level Cases Appealed to RPTAC (excluding withdrawn cases)	\$48,724,338,845	\$901,400,268.63
1 st Level Cases Appealed to RPTAC resulting in 2 nd Level Stipulations (between the Petitioner and OTR)	\$10,980,251,581	\$203,134,654.25
2 nd Level Stipulation Agreements	\$10,083,125,687	\$186,537,825.21
Impact (Difference between 1 st Level Cases Appealed and 2 nd Level Stipulation Agreements)	\$897,125,894	\$16,596,829.04
1 st Level Cases Appealed to and decided by RPTAC	\$37,376,278,495	\$691,461,152.16
2 nd Level (RPTAC) Actions	\$36,675,334,877	\$678,493,695.22
Impact (Difference between 1 st Level Cases Appealed to RPTAC and 2 nd Level Actions)	\$700,943,618	\$12,967,456.93
2 nd Level Increases	\$177,735,043	\$3,288,098.30
2 nd Level Reductions	\$6,381,338,665	\$118,054,765.30
2 nd Level Sustained	\$30,116,261,169	\$557,150,831.63

Total Number of TY 18 Assessment Cases Heard per Commissioner

Full-Time Commissioners

Commissioner	Case Count
Amato	705
Chan	1545
Jones	1346
Sanders	1024
Scott-Turner	1617
Syphax	1770

Part-Time Commissioners

Commissioner	Case Count
Dugas	401
Gadson	616
Isaac	123
Jackson	1561
Jenkins	39
Olliviera	287
Walker	30
Williams	1358

In addition to standard assessment appeals, the Commission rendered decisions in appeals for Possessory Interests, Classifications not made in the current tax year, and Homestead Deductions. Since these appeals are not “standard assessment appeals” which are automatically placed into OTR’s tracking system, the Commission must notify OTR of these appeals, and then OTR manually places these decisions into its tracking system.

The Tax Year 2019 Appeal Season Outlook

The Commission has had great success over the past six years in meeting its statutory deadlines, and we expect that we will continue to have the same success in the future, so long as the number of appeals filed do not exceed the normal caseload of 4,000 to 5,000 cases per year. Over the past six years, the Commission has worked hard to establish a routine that works, and I believe that we have finally reached that point. I believe that we have made the transition from

neophytes to a veteran group of well-trained and experienced Commissioners who have handled some of the most complex issues in real property valuation. The Commission does not anticipate more than 5,000 appeals for Tax Year 2019, and the Commission is ready to handle the caseload without any problems

The Commission ended the Tax Year 2018 season with two part-time Commissioners who decided to resign from the Commission. Commissioner Eric Jenkins, whose term was to expire in April 2019, decided to resign due to time limitations; Commissioner James “Skipp” Walker, Jr., whose term ended in April 2018, decided not to ask for a new term, due to time limitations as well. However, the Commission was fortunate to have Mr. Walker’s opening filled by Mr. Roderick Davis, a real estate broker in the District of Columbia with over 20 years of experience. Mr. Davis was sworn in on September 4, 2018.

Major Accomplishments

RPTAC now has a *Commissioner’s Handbook*, which is intended to be an introduction to serving on the Real Property Tax Appeals Commission. Although it was designed for newly-appointed Commissioners, it also serves as a general resource manual for all Commissioners. The 113-page document provides general information which addresses the Commission’s purpose and mission, a Commissioner’s job description, duties, and responsibilities, commonly-used terms and definitions, recommendations on how to write decisions, methods of valuation, property classifications, taxable neighborhood/market area boundaries, and other pertinent information that Commissioners need to know. The manual was written for informational purposes only, and it does not give any directives to the Commissioners on how to make their decisions. Commissioners are always expected to make their own decisions, based on their own knowledge and understanding of the issues as presented during the hearing.

The Commission continues to look for better and more efficient ways to improve the overall appeal process. Recently, the Commission has met with DCRA to discuss various issues which the Commission believes could help improve the appeal process in classification cases, and has met with OTR to discuss ideas that might improve the process for supplemental assessment appeals.

The Commission has continued to push for greater use of the *File & Serve* system by directing Petitioners to the instructions on our website. As a result, the public usage of *File & Serve* has now increased from 887 electronic cases filed in TY 2015, to 1,948 cases filed in TY 2017, to 4,065 cases filed electronically in TY 2018.