



**GOVERNMENT OF THE DISTRICT OF COLUMBIA**

**THE REAL PROPERTY TAX**

**APPEALS COMMISSION**

**TAX YEAR 2019**

**ANNUAL REPORT**



**GREGORY SYPHAX  
CHAIRPERSON**

**RICHARD AMATO ESQ.  
VICE CHAIRPERSON**

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

**TAX YEAR 2019**

**GREGORY SYPHAX  
CHAIRPERSON**

**RICHARD AMATO, ESQ.  
VICE CHAIRPERSON**

**TY 2019 FULL-TIME COMMISSIONERS**

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

**PART-TIME COMMISSIONERS**

**RODERICK DAVIS  
EDWIN DUGAS  
WENDY GADSON  
DONALD ISAAC  
ALVIN JACKSON  
JOHN E. NEIL OLLIVIERRA  
TRENT T. WILLIAMS**

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**REAL PROPERTY TAX APPEALS COMMISSION MEMBERSHIP  
TY 2019**

| <b>MEMBERS</b>       | <b>ROLE</b>               | <b>CONFIRMATION DATE</b>  | <b>TERM ENDING</b> |
|----------------------|---------------------------|---|--------------------|
| Gregory Syphax       | Chairperson               | July 13, 2012<br>Reconfirmed March 6, 2018                                    | April 30, 2022     |
| Richard Amato, Esq.  | Vice<br>Chairperson       | July 13, 2012;<br>reconfirmed July 14, 2015                                   | April 30, 2019     |
| May S. Chan          | Commissioner              | July 13, 2012;<br>reconfirmed April 17, 2014<br>reconfirmed March 6, 2018     | April 30, 2022     |
| Cliftine Jones       | Commissioner              | July 13, 2012<br>Reconfirmed March 6, 2018                                    | April 30, 2022     |
| Frank Sanders        | Commissioner              | July 13, 2012;<br>reconfirmed May 2, 2017                                     | April 30, 2021     |
| Stacie Scott Turner  | Commissioner              | July 14, 2015   | April 30, 2019     |
| Edwin H. Dugas       | Part-Time<br>Commissioner | November 30, 2016   | April 30, 2020     |
| Wendy Gadson         | Part-Time<br>Commissioner | May 2, 2017   | April 30, 2021     |
| Donald Isaac, Jr.    | Part-Time<br>Commissioner | July 13, 2012;<br>reconfirmed September 24, 2014<br>reconfirmed March 6, 2018 | April 30, 2022     |
| Alvin Jackson        | Part-Time<br>Commissioner | May 7, 2013;<br>reconfirmed May 2, 2017                                       | April 30, 2021     |
| John Neil Ollivierra | Part-Time<br>Commissioner | March 24, 2014<br>Reconfirmed March 6, 2018                                   | April 30, 2022     |
| Trent Williams       | Part-Time<br>Commissioner | July 13, 2012;<br>reconfirmed July 14, 2015                                   | April 30, 2019     |
| Rod Davis            | Part-Time<br>Commissioner | July 10, 2018   | April 30, 2022     |
| Vacant               | Part-Time<br>Commission   |   |                    |

**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   |
| Vivian Thornton | Program Assistant  | Vivianthornton2@dc.gov |
| 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 2019.

Currently, the District of Columbia law provides real property owners with a three-level appeals process as it relates to real property assessments. The 1<sup>st</sup> 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 1<sup>st</sup> Level Decision and is aggrieved by the decision, the Petitioner has 45 days from the date of the notice to appeal to the 2<sup>nd</sup> 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 3<sup>rd</sup> 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 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.

## **Major Issues Facing the Commission**

The effort to meet the Commission's statutory obligations to decide all appeal cases by February 1 of each year is a constant challenge. The Commission must decide all residential appeals (housing having one to four units) within 30 days after hearings, and all commercial and large residential apartment building appeals (having five or more units), within 80 days after hearings. However, over the past seven years, the Commission has done very well, deciding 98% of its appeal cases within the statutory deadlines. Based on OTR's 1<sup>st</sup> level reported caseload of 12,332 appeals (count includes multi-lot properties), the Commission expects approximately 4,500 valuation appeals for Tax Year 2020.

Although the Commission considers timeliness to be one of its main objectives, the Commission is aware that its ability to meet its statutory deadlines is obviously contingent upon the number of appeals that are filed each year. At some point, a great number of appeals could overwhelm the Commission and make it impossible for it to timely complete its caseload without sacrificing some degree of quality of service and/or performance. For this reason, the Commission continues to strategize ways of accomplishing its goals without sacrificing either the quality of service or the quality of the decisions it renders, through education, training, and streamlining the administrative processes.

Retaining full membership and getting adequate participation of its part-time Commissioners is another issue that impacts the performance of the Commission. In TY 2019, the Commission operated through the entire appeal season with one (1) part-time position vacant. A vacancy and/or lack of full participation by some part-time Commissioners (full participation of part-time Commissioners is defined as providing at least 20 hours per week of service) adds to the burden for those Commissioners who serve honorably.

## **Continuing Education & Training**

The Commission requires its members, both full-time and part-time Commissioners, to attend continuing education classes and training annually. Classes and training are focused on methods of real property valuation, principles and fundamentals of appraising, appraisal practices and standards, and applicable software programs.

The continuing education requirement can be met by attending classes provided by an approved professional appraiser organization or by other providers whose classes have been approved by the D.C. Board of Real Estate Appraisers or the D.C. Real Estate Commission. We have in-house training as well, with specialized experts as guest speakers who address the Commission on pertinent issues. Online/On demand training classes have also proven to be effective in fulfilling Commissioner training requirements – especially for part-time members who may have time constraints during the “off season,” when training is normally scheduled. Although RPTAC rules and regulations do not address the number of hours of training each Commissioner must have, the Commission expects each Commissioner to complete a minimum of 12 hours per year.

Online/On Demand Classes are allowed to be taken by Commissioners, at the Commission’s expense, if the class applies to the issues, skills, and/or knowledge of real property valuation. Each Commissioner has to provide proof of completion, such as a certificate of completion, which can be downloaded from the course provider, and can bill the Commission for his/her time. If the course is identified, for example, as a 7-hour course, the Commissioner is expected to produce a certificate that states that the 7-hour course was completed. Only then will a Commissioner be able to bill the Commission for time (example: 7 hours x \$50/hour = \$350.00).

## **Community Outreach**

RPTAC is expected to engage in community outreach annually to promote the Commission as a quasi-judicial body for citizens to resolve their tax assessment disputes with the Office Tax & Revenue (OTR), or classification disputes with the Department of Consumer & Regulatory Affairs (DCRA). The Commission has appeared before the public at a number of Advisory Neighborhood Commission (ANC) meetings, has distributed fliers, and has had “workshops” which were open to the public to discuss the appeal process and how one should prepare for making an appeal before RPTAC. The Commission produced two public service announcements for DC Cable’s “*Did You Know*” program and has been running those ads since February 2017. The segments inform the public of their rights to appeal their real property assessments if they have reason to believe that the value rendered by the Office of Tax & Revenue is excessive or inaccurate.

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

The Commission has worked hard to be more transparent than the previous tax appeal board by opening its doors for public meetings, conducting workshops for the public, and meeting regularly with the Apartment & Office Building Association (AOBA) and with representatives of the Office of Tax & Revenue and the Department of Consumer & Regulatory Affairs (DCRA). The Commission is always willing to listen and consider the concerns of the public, as well as the concerns of government agencies, and intends to keep an “open-door” policy for anyone to come in to talk about the appeal process.



## **Tax Year 2019 Appeal Seasons Overview**

For Tax Year 2019 (season ended February 1, 2019), the Commission processed a total of 4,577 cases (4,552 valuation appeals) – 3490 Class 1 Residential valuation cases, 1056 Class 2 Commercial valuation cases and, 3 Class 3 C Vacant classification valuation case; 3 Class 4 Blight Classification cases; 21 Classification audit cases and 4 Homestead cases.

The specific statistical breakdown of the valuation cases is as follows:

- 4,552 cases received minus 857 (187 cases that were withdrawn plus the 670 cases that were resolved by way of Stipulation Agreement) results in 3695 cases that the Commission actually decided.
- 223 cases were Tax Class 1 residential cases with a 30-day deadline. The Commission completed 201 of those cases on time (90%).
- 2680 cases were Tax Class 1 residential cases with an 80-day deadline. The Commission completed 2657 of those cases on time (99%).
- 783 cases were Tax Class 2 commercial cases with an 80-day deadline. The Commission completed 766 of those cases on time (97%).
- 3 cases were Tax Class 3 Vacant Classification cases and they were completed on time.
- 3 cases were Tax Class 4 Blight Classification cases and they were complete on time.
- 3656 cases were completed by the February 1<sup>st</sup> deadline (98.94%).
- 4,210 cases were filed electronically

### **Tax Class 1 Appeals**

For Tax Class 1 properties, the Commission received a total of three thousand four hundred ninety (3,490) Class 1 Residential valuation appeals, with eighty-one (81) appeals being withdrawn, and five hundred (500) appeals resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of two thousand nine hundred and nine (2,909) Tax Class 1 appeals. Of these cases, zero were increased, eighteen (<1%) were decided based on the assessor of record's recommendation for reduction, two thousand six hundred thirty-one (2,631) (ninety percent (90%)) were sustained, and two hundred and sixty (260) (nine percent (9%)) were reduced.

**Tax Class 1 Properties** (Residential real property, including multifamily)

| <b>Action</b>  | <b>Assessed Value (AV)</b> | <b>Dollar Value (DV)<br/>(AV ÷ 100 x .85)</b> |
|--|----------------------------|---|
| 1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)                           | \$7,583,678,698            | \$64,461,268.933                              |
| 1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR) | \$771,900,000              | \$6,561,150                                   |
| 2 <sup>nd</sup> Level Stipulation Agreements (between the Petitioner and OTR)  | \$721,969,958              | \$6,136,744.64                                |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)              | \$6,861,708,740            | \$58,324,524.29                               |
| 1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC   | \$6,811,778,698            | \$57,900,118.93                               |
| 2 <sup>nd</sup> Level (RPTAC) Actions  | \$6,751,927,057            | \$57,391,379.98                               |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)                    | \$59,851,641               | \$508,738.95                                  |
| 2 <sup>nd</sup> Level Increases  | \$0                        | \$0   |
| 2 <sup>nd</sup> Level Reductions   | \$518,125,157              | \$4,404,063.83                                |
| 2 <sup>nd</sup> Level Sustained  | \$6,217,288,618            | \$52,846,953.25                               |
| 2 <sup>nd</sup> Level Recommended  | \$16,513,282               | \$140,362.90                                  |

**Tax Class 2 Appeals**

The Commission also received one thousand fifty-six (1,056) Tax Class 2 appeals: one hundred and six (106) or ten percent (10%) were withdrawn, and one hundred sixty-seven (167) or sixteen percent (16%) were resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of seven hundred eighty-three (783) appeals. Of these appeals, none were increased, six hundred ninety (690) (eighty-eight percent (88%)) were sustained, and nineteen (19) (two percent (2%)) were decided based on the Assessor of Record's recommendation and seventy-four (74) (nine percent (9%)) were reduced.

**Tax Class 2 Properties** (Commercial and industrial property, including hotels and motels, for an assessed value up to \$5 million)

| <b>Action</b>  | <b>Assessed Value (AV)</b> | <b>Dollar Value (DV) (AV ÷ 100 x 1.65)</b> |
|--|----------------------------|--|
| 1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)                           | \$466,737,596              | \$7,701,170.33                             |
| 1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR) | \$39,951,326               | \$659,196.88                               |
| 2 <sup>nd</sup> Level Stipulation Agreements   | \$29,134,817               | \$480,724.48                               |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)              | \$437,602,779              | \$7,220,445.85                             |
| 1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC   | \$426,786,270              | \$7,041,973.45                             |
| 2 <sup>nd</sup> Level (RPTAC) Actions  | \$417,475,206              | \$783,340.90                               |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)                    | \$49,262,390               | \$812,829.44                               |
| 2 <sup>nd</sup> Level Increases  | 0                          | 0  |
| 2 <sup>nd</sup> Level Reductions   | \$29,561,813               | \$487,819.41                               |
| 2 <sup>nd</sup> Level Sustained  | \$378,475,310              | \$6,244,842.61                             |
| 2 <sup>nd</sup> Level Recommended  | \$9,435,083                | \$155,678.87                               |

**Tax Class 2 Properties** (Commercial and industrial real property, including hotels and motels, for an assessed value greater than \$5 million up to \$10 million)

| <b>Action</b>  | <b>Assessed Value (AV)</b> | <b>Dollar Value (DV) (AV ÷ 100 x 1.77)</b> |
|--|----------------------------|--|
| 1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)                           | \$737,603,365              | \$13,055,579.56                            |
| 1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR) | \$161,836,133              | \$2,864,499.55                             |
| 2 <sup>nd</sup> Level Stipulation Agreements   | \$140,606,279              | \$2,488,731.14                             |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)              | \$596,997,086              | \$10,566,848.42                            |
| 1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC   | \$575,767,232              | \$10,191,080.01                            |
| 2 <sup>nd</sup> Level (RPTAC) Actions  | \$701,304,214              | \$12,413,084.59                            |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)                    | \$36,299,151               | \$642,494.97                               |
| 2 <sup>nd</sup> Level Increases  | \$0                        | \$0  |

|                                   |               |                |
|-----------------------------------|---------------|----------------|
| 2 <sup>nd</sup> Level Reductions  | \$62,329,968  | \$1,103,240.43 |
| 2 <sup>nd</sup> Level Sustained   | \$480,159,877 | \$8,498,829.82 |
| 2 <sup>nd</sup> Level Recommended | \$18,208,090  | \$322,283.19   |

**Tax Class 2 Properties** (Commercial and industrial real property, including hotels and motels, for an assessed value greater than \$10 million)

| <b>Action</b>  | <b>Assessed Value (AV)</b> | <b>Dollar Value (DV)<br/>(AV ÷ 100 x 1.89)</b> |
|--|----------------------------|--|
| 1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)                           | \$52,158,531,989           | \$985,796,254.59                               |
| 1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR) | \$13,804,843,981           | \$260,911,551.24                               |
| 2 <sup>nd</sup> Level Stipulation Agreements   | \$12,980,504,811           | \$245,331,540.93                               |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)              | \$39,178,027,178           | \$740,464,713.66                               |
| 1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC   | \$38,353,688,008           | \$724,884,703.35                               |
| 2 <sup>nd</sup> Level (RPTAC) Actions  | \$37,854,898,318           | \$715,457,578.21                               |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)                    | \$14,303,633,671           | \$270,338,676.38                               |
| 2 <sup>nd</sup> Level Increases  | \$0                        | \$0  |
| 2 <sup>nd</sup> Level Reductions   | \$3,251,084,026            | \$61,445,488                                   |
| 2 <sup>nd</sup> Level Sustained  | \$33,936,364,322           | \$641,397,285.68                               |
| 2 <sup>nd</sup> Level Recommended  | \$667,449,970              | \$12,614,804.43                                |

### Tax Class 3 Appeals

The Commission received three Tax Class 3 appeal and they were sustained.

### Tax Class 3 Properties (Vacant real property)

| <b>Action</b>  | <b>Assessed Value (AV)</b> | <b>Dollar Value (DV)<br/>(AV ÷ 100 x 5.00)</b> |
|--|----------------------------|--|
| 1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)                           | \$9,785,040                | \$489,252.00                                   |
| 1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR) | \$0                        | \$0  |
| 2 <sup>nd</sup> Level Stipulation Agreements   | \$0                        | \$0  |

|   |             |              |
|---|-------------|--------------|
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements) | \$0         | \$0          |
| 1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC  | \$9,785,040 | \$489,252.00 |
| 2 <sup>nd</sup> Level (RPTAC) Actions   | \$9,785,040 | \$489,252.00 |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions        | \$0         | \$0          |
| 2 <sup>nd</sup> Level Increases   | \$0         | \$0          |
| 2 <sup>nd</sup> Level Reductions  | \$0         | \$0          |
| 2 <sup>nd</sup> Level Sustained   | \$9,785,040 | \$489,252.00 |
| 2 <sup>nd</sup> Level Recommended   | \$0         | \$0          |

#### **Tax Class 4 Properties**

The Commission received three Tax Class 4 appeal and they were stipulated.

#### **Tax Class 4 Properties (Blighted real property)**

| <b>Action</b>  | <b>Assessed Value (AV)</b> | <b>Dollar Value (DV) (AV ÷ 100 x 10.00)</b> |
|--|----------------------------|---|
| 1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases but including stipulations)                           | \$7,638,840                | \$763,884                                   |
| 1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR) | \$7,638,840                | \$763,884                                   |
| 2 <sup>nd</sup> Level Stipulation Agreements   | \$3,030,370                | \$303,037                                   |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)              | \$4,608,470                | \$460,847                                   |
| 1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC   | \$0                        | \$0   |
| 2 <sup>nd</sup> Level (RPTAC) Actions  | \$0                        | \$0   |
| Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions                     | \$7,638,840                | \$763,884                                   |
| 2 <sup>nd</sup> Level Increases  | \$0                        | \$0   |
| 2 <sup>nd</sup> Level Reductions   | \$0                        | \$0   |
| 2 <sup>nd</sup> Level Sustained  | \$0                        | \$0   |
| 2 <sup>nd</sup> Level Recommended  | \$0                        | \$0   |

## **Total Number of TY 2019 Assessment Cases Heard per Commissioner\***

### **Full-Time Commissioners**

| <b>Commissioner</b> | <b>Case Count</b> |
|---------------------|-------------------|
| Amato               | 400               |
| Chan                | 730               |
| Jones               | 547               |
| Sanders             | 1372              |
| Scott-Turner        | 589               |
| Syphax              | 1683              |

### **Part-Time Commissioners**

| <b>Commissioner</b> | <b>Case Count</b> |
|---------------------|-------------------|
| Davis               | 1094              |
| Dugas               | 406               |
| Gadson              | 161               |
| Isaac               | 165               |
| Jackson             | 1440              |
| Ollivierra          | 425               |
| Williams            | 2027              |

\*Each lot in a multi-lot property appeal is required to be counted individually and therefore the total appeals heard is not a definitive indicator of workload per commissioner due to the fact that some Commissioners with especially high totals sit on hearing panels where one property can have between 100-500 lots while other Commissioners sit on hearing panels that do not have any multi-lot properties.

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.

### **Tax Year 2020 Appeal Season Outlook**

The Commission began receiving Tax Year 2020 cases in June. The Commission has had great success over the past seven 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 seven years, the Commission has worked hard to establish a routine that works, and I believe that we have

finally reached that point. The Commission does not anticipate more than 4,500 appeals for Tax Year 2020, and the Commission is ready to handle the caseload without any problems.

To date RPTAC has received 4,437 cases.

### **Major Accomplishments**

The Commission continues to push for greater use of the *File & Serve* system by Petitioners. This system improves the administrative process for filing petitions, scheduling hearings, deciding appeals, and notifying Petitioners of the Commission's decisions via on-line mailings. The system allows for paperless archiving of cases, without physical storage space. All of the Commissioners have attended classes on how to use the service.

However, the major challenge with the *File & Serve* system has been changing the mindset of people who resist the use of technology or have no internet access. While major law firms and tax representatives have embraced electronic filings, individual filers are more reluctant.

Nevertheless, 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. In TY 2019, there was a record of 4,210 cases filed electronically.