

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
REAL PROPERTY TAX APPEALS COMMISSION**



February 22, 2018

Councilmember Jack Evans  
Chair, Committee on Finance and Revenue  
1350 Pennsylvania Avenue, NW  
Washington, DC 20001

Dear Councilmember Evans:

I am writing to provide responses to the Real Property Tax Appeals Commission (RPTAC) FY 2017/2018 Oversight Questions.

**1. Please provide the Committee with an updated list of current Commission members and their terms. How many vacancies are there currently? How many current members are attorneys? For each member, please provide the following:**

- **The member's name;**
- **Indicate chairperson, vice-chairperson, full time, or part time;**
- **When the member's term expires;**
- **The member's attendance record if serving in a part-time capacity; and**
- **Other designations (certifications, attorney, etc.).**

**RPTAC RESPONSE #1**

- All Commissioners are Mayoral appointees. The Commission has one vacancy for a Part-Time Commissioner.

<b>MEMBERS</b>	<b>ROLE</b>	<b>CONFIRMATION DATE</b>	<b>TERM ENDING</b>	<b>HOURS WORKED</b>
Gregory Syphax - Certified General Appraiser with 37 years of full time experience in commercial and residential appraising in the District of Columbia and surrounding areas.	Chairperson	July 13, 2012	April 30, 2018	Full Time
Richard Amato, Esq. - formerly with OAG, 40+ years as a Litigator, handled many of the tax cases that significantly impacted the assessment process in DC	Vice Chairperson	July 13, 2012; reconfirmed July 14, 2015	April 30, 2019	Full Time
May S. Chan, MBA – served for the past 9 years as a Board Member/ Commissioner;	Full Time	July 13, 2012; reconfirmed April	April 30, 2018	Full Time

experience in RE Development in Boston, MA. Licensed RE Agent in DC and has an Appraiser trainee's license.		17, 2014		
Cliftine Jones - Cliftine Jones, RE Broker for 37+ years in DC; served 19 years as a Board Member/ Commissioner and is the longest serving member of the Board/Commission; experience includes 20+ years as a mortgage broker and loan officer at Independence Federal Savings Bank.	Full Time	July 13, 2012	April 30, 2018	Full Time
Frank Sanders - Certified Residential Appraiser with over 35+ years of appraisal experience in the DC area. Also has a DC Broker's License. Previously served as Vice President for Independence Federal Service Corp.	Full Time	July 13, 2012; reconfirmed December 4, 2012; May 2, 2017	April 30, 2021	Full Time
Stacie Scott Turner - Licensed real estate salesperson, former Commissioner to the National Capital Planning Commission; former Vice president of Community Impact and Investments for the United Way of the National Capital Area	Full Time	July 14, 2015	April 30, 2019	Full Time
Edwin H. Dugas - GRI, CBR – Licensed real estate broker; former member of the Board of Equalization and Review (1989-1991)	Part-Time	November 2, 2016	April 30, 2020	FY 17 – 26
Wendy Gadson - B.A. degree from University of Maryland. Real Estate Agent, Long & Foster Realty Company. Has over 20 years of residential sales experience in the D.C. Metropolitan area.	Part-Time	May 2, 2017	April 30, 2021	FY 17 – 27
Donald Isaac, Jr. - Master Degree in Real Estate. Experience includes work as a Financial and Development Analyst over the past 7 years.	Part-Time	July 13, 2012; reconfirmed on September 24, 2014	April 30, 2018	FY 17 – 677.5
Alvin Jackson - Residential Appraiser Trainee, License in DC & MD; experience includes working for number of Certified Appraisers and appraisal companies for the past 10 years in performing physical property	Part-Time	May 7, 2013	April 30, 2017	FY 17 – 1022

inspections, gathering and analyzing sales data, and writing residential appraisal reports.				
Eric Jenkins, Esq. – Real Estate Attorney; advises public & private clients in all matters involving real estate sales & marketing, development, regulatory & legislative approvals, public/private partnerships, zoning & land use, commercial & public finance, non-profit, and tax incentives & appeals.	Part-time	July 14, 2015	April 30, 2019  <b>Resigned February 15, 2018</b>	FY 17 – 149
John Neil Ollivierra - Certified Residential Appraiser License with over 25 years of appraisal experience in the DC area. Also has Home Inspector’s License and has conducted construction and environmental inspections.	Part-Time	March 24, 2014	April 30, 2018	FY 17– 649.5
James “Skip” Walker, Jr. – Licensed Residential Appraiser. Experience includes Real Estate Development and Management. He has served as a Board Member/Commissioner for the past 7 years.	Part-Time	July 13, 2012	April 30, 2018  <b>Not seeking reappointment</b>	FY 17 – 128
Trent Williams, JD/MBA - Financial Analyst and Advisor who has worked with corporations, non-profit companies, individuals in various areas that include real estate investment ventures and development. He has served as a Board Member/Commissioner for the past 6 years.	Part-Time	July 13, 2012  reconfirmed July 14, 2015	April 30, 2019	FY 17 – 1147

2. *Please provide the Committee with an updated organizational chart and Schedule A.*

**RTAC RESPONSE #2**

Please see the attached **Exhibit 1** for the organizational chart and Schedule A.

3. *Please describe the Commission’s outreach efforts to the public (excluding public meetings held)? Last year you discussed the creation of two Public Service Announcements (PSAs) Public Workshops, the creation of new brochures/handouts and attendance at the DMPED “open house” held in January of 2018. Please discuss the results of those efforts, what plans you have for this coming year, and how we may be helpful.*

### **RPTAC RESPONSE #3**

The Commission’s outreach efforts this year are basically the same as last year. The Commission is currently running two Public Service Announcements (PSAs) on DC Cable TV, and we have two RPTAC Public Workshops scheduled on the 8<sup>th</sup> and the 15<sup>th</sup> of March, from 5:30 pm to 7:00 pm – before the April 1<sup>st</sup> filing deadline for appeals. Flyers have been sent out to all ANC offices and councilmembers.

The Commission also participated in Deputy Mayor Brian Kenner’s (DMPED) 2nd Annual “Open-House” event at the D.C. Convention Center on January 11, 2018. This year’s event was much larger than last year’s and was equally well attended by the public. The event gives us the opportunity to talk to the public about our agency’s mission, the services we provide to the community, and to hand-out our brochures titled “*How To File An Assessment Appeal Petition With The Real Property Tax Appeals Commission*” and “*How To Appeal Your Real Property Tax Assessment.*”

4. *Please describe and provide a status of any new initiatives for FY 2018.*

### **RPTAC RESPONSE #4**

The Commission has no new initiatives for FY 2018.

5. *Please provide a list of the Commission’s public meeting dates, times, and locations for FY 2017 and FY 2018, to date (or scheduled), as well as a copy of agendas and minutes for each meeting held.*

### **RPTAC RESPONSE #5**

We met our statutory requirement to have four Public Administrative meetings per calendar year. Please see attachment (**Exhibit 2**) for agendas and minutes taken for each meeting and are also available on the Commission’s website in the “About RPTAC” section.

<b>Public Administrative Meetings</b>	<b>Date</b>	<b>Time</b>	<b>Location</b>
#1	August 16, 2017	4:00 p.m.	441 4 <sup>th</sup> St NW # 360N
#2	October 2, 2017	4:00 p.m.	Same
#3	November 3, 2017	4:00 p.m.	Same
#4	December 6, 2017	4:00 p.m.	Same



For FY 2018 we plan to meet in the following months with the exact dates and times to be determined:

<b>Public Administrative Meetings</b>	<b>Date</b>	<b>Time</b>	<b>Location</b>
#1	March 2018	TBD	441 4 <sup>th</sup> St NW # 360N
#2	May 2018	TBD	Same
#3	July 2018	TBD	Same
#4	September 2018	TBD	Same

6. *How many appeals did the Commission accept electronically in Tax Year (TY) 2017 and TY 2018? Does the Commission have an opinion as to whether appeals should only be submitted electronically in the future? Please comment on the success and/or challenges with using File&ServeXpress, and confirm training webinars are still available on the vendor’s website. Has there been an increase in electronic filings since its inception?*

**RPTAC RESPONSE #6**

The major challenge with File&ServeXpress is changing the mindset of people who resist the use of technology and those without access to the internet. While the major law firms and tax representatives have embraced electronic filing, the individual filers are more reluctant. In TY 2015 only 887 cases were filed electronically; in TY 2016 there were 2,342 cases filed electronically; and, in TY 2017 there were 1,948 cases filed electronically. In TY 2018 there was a record 4,065 cases filed electronically. Training webinars are still available on the vendor’s website and there is a customer service help desk that operates 24 hours a day to provide assistance to filers.

7. *Please discuss your caseload, providing information broken down by the number of class 1 residential cases, the number of class 2 commercial cases, the number of class 3 classification cases, and the number of homestead exemption cases. How many case decisions are outstanding? How does this compare with the caseload for the previous year?*

**RPTAC RESPONSE #7**

For Tax Year 2018 (season ended February 1, 2018), the Commission received a total of 5,103 cases (5,073 valuation appeals) – 4,195 Class 1 Residential valuation cases, 877 Class 2 Commercial valuation cases and, 1 Class 3 C Vacant classification valuation case; 21 Classification cases and 9 Homestead cases.

For Tax Year 2017 (season ended February 1, 2017), the Commission received a total of 3,993 cases (3,982 valuation appeals) – 3,040 Class 1 Residential valuation cases, and, 940 Class 2

Commercial valuation cases; 2 Class 3 Vacant classification valuation cases; 5 Classification cases and 6 Homestead cases.

There are no outstanding decisions.

8. *Please provide a breakdown of cases heard by commissioner, whether commercial or residential, and for part-time commissioners hours logged (to include training and casework, etc.)*

**RPTAC RESPONSE #8**

<b>MEMBERS</b>	<b>Total Authored</b>	<b>Residential Cases Heard</b>	<b>Commercial Cases Heard</b>	<b>Total Cases Including Multi-Lots</b>	<b>HOURS WORKED</b>
Gregory Syphax.	1205	1554	215 1 – Class 3 case	1770	Full Time
Richard Amato, Esq.	64	560	145	705	Full Time
May S. Chan	209	1392	153	1545	Full Time
Cliftine Jones	81	1228	118	1346	Full Time
Frank Sanders	348	818	206	1025	Full Time
Stacie Scott Turner	613	1503	114	1617	Full Time
Edwin H. Dugas	10	335	66	401	FY 17 – 26
Wendy Gadson	77	559	57	616	FY 17 – 27
Donald Isaac, Jr.	50	77	46	123	FY 17 – 677.5
Alvin Jackson	880	1380	181 1 – Class 3 case	1561	FY 17 – 1022
Eric Jenkins, Esq.	5	35	4	39	FY 17 – 149
John Neil Ollivierra	87	183	104	287	FY 17– 649.5
James “Skip” Walker, Jr.	7	13	17	30	FY 17 – 128
Trent Williams	497	1093	264 1 – Class 3 case	1358	FY 17 – 1147

9. *Please provide a list of all training and continuing education classes attended by Commissioners, during FY 2016 and FY 2017, to date and dates attended (or scheduled).*

**RPTAC RESPONSE #9**

A list of all training and continuing education classes attended by Commissioners during FY 2016, FY 2017 and FY 2018 is attached as **Exhibit 3**.

10. *Please provide a list of the common reasons the Commission reduces assessments after appeals. Additionally, please include the frequency of each reason for a reduction.*

**RPTAC RESPONSE #10**

The Commission does not keep a record of the reasons why the Commission reduces an assessment and we are therefore unable to provide you with the frequency of each reason for reduction. However, we can say that some reductions are based on recommendations from the Assessor to lower, or raise, the proposed assessment. We understand that the reason for this is due to the fact that the Assessor is often unable to update his analysis with the most recent information that the Petitioner provides on the Income and Expense (I&E) submissions before the assessments are put into their tracking system. The Assessor must therefore wait until the RPTAC hearing to submit his updated analysis as a recommendation to the Commission.

In lieu of providing you specific data regarding the Commission's reasons for reduction, the following are the main issues that are brought before the Commission where residential and commercial Petitioners asked for consideration.

**Residential Property Appeals:**

Many (if not the majority) of residential Petitioners appear before the Commission to simply argue that their taxes are too high; however, the Commission views these arguments to be tax rate issues which have nothing to do with valuation. Tax rate arguments are outside the Commission's jurisdiction and we have no authority to adjust any assessment on this basis. The following are the main arguments by residential property Petitioners:

- a. The primary argument is that the Assessor did not take into consideration the "**condition**" of the property when the assessment was made. In these cases, the Commission would expect for Petitioners to provide evidence that would support their argument, such as photographs or contractor estimates, which would give the Commission some reference as to the general condition of the property. If the evidence convinces the Commission that the Petitioner's "condition" claim is not simply an issue of minor repairs, but addresses more serious conditions, such as chronic flooding in the basement during heavy rains, which would have an impact on the property's market

value, the Commission might grant some level of relief based on costs-to-cure estimates or comparable sales data analysis.

b. The second most used argument is based on the issue of “*equalization*.” In these cases, property owners compare the assessment of their property with the assessments of neighboring properties and make the argument that the assessments should be the same or, at least, similar. Often, the Petitioner makes the wrong comparisons by looking at the “*taxable assessment*” rather than the “*property value*” assessment, which are different. A taxable assessment is the adjusted assessment of the property after homestead, senior citizen, and/or disability deductions have been applied. As a result, these adjusted assessments may appear to be out of equalization to the property owner.

The Commission also recognizes that an argument based on the issue of equalization is extremely difficult to make because it is rare to find truly comparable properties in an urban setting. Although houses may look alike from the outside, it does not mean that they are comparable. Unless the property in question is located in a relatively new subdivision, where the housing is built with the same materials, by the same developer, and are the same in size and room count, it would be hard to make a successful argument on the basis of equalization. This type of argument would obviously be more relevant for properties in the suburbs where it would be easier to find like-kind properties. On the other hand, the Commission may find the argument convincing for condominiums where virtually identical apartment units within the regime could more easily be found and compared. When the Commission makes adjustments for equalization, it is typically based on the comparison of assessments of like properties within the condominium regime.

c. The third most used argument by the residential Petitioner is based on “*comparable sales*.” Some Petitioners present a selection of sales that they think are comparable to the subject and try to act as their own appraiser to make their case. In most of these cases, the Petitioner lacks the expertise and the data to make a well-supported argument, although at times, these presentations may be compelling enough to cause the Commission to reduce the assessment. In a case involving a recent sale of the subject property, the Commission gives a significant amount of weight to the sale price, provided that the sale meets the defined requirements of market value.

### **Commercial Property Appeals:**

Although property *classification* and *capitalization rates* (cap rates) continue to be an issue and a frequent argument for commercial property owners, the Commission finds it to be very difficult for the Petitioner to prove that a property’s classification and cap rates are erroneous. Although the Commission might agree to make slight adjustments to OTR’s cap rates from time to time, to address certain issues, such adjustments are infrequent.



The following are the main arguments that are brought before the Commission in commercial property appeals. Each has a direct impact on the property's net operating income (NOI) and estimated market value (assessment):

- a. This year, the Commission finds that the main issue for filing a commercial property appeal is tied to the issue of *operating expenses*. Petitioners argue that OTR has underestimated operating expenses, which they say, have been increasing.
- b. The second issue is OTR's *market rent* estimates for office space. Petitioners believe that OTR has overstated their office rent estimates to the extent that the property's potential gross income (PGI) does not reflect the property's actual PGI.
- c. The third issue is *vacancy*. OTR's vacancy rate estimates are purportedly based on a city-wide average and are adjusted based on the particular circumstances of the property. OTR's general policy is to make adjustments for vacancy based on the three-year trend. Greater consideration is given to those properties which have *chronic vacancy* issues – high vacancies reported over three consecutive years.

**11. Please provide a copy of any updates or modifications to RPTAC rules and regulations.**

**RPTAC RESPONSE #11**

The Commission has not made any updates or modifications to its rules and regulations over the past year.

**12. Please provide a copy of RPTAC Annual Report for FY 2017. Where is this located on your website?**

**RPTAC RESPONSE #12**

The Annual Report for Fiscal Year 2017 is attached as **Exhibit 4**. It can be found on the Commission's website in the "About RPTAC" section.

**13. Did you meet all statutory deadline requirements for residential and commercial properties this past appeal season? Is anything needed to assist in the preparation for the upcoming season?**

**RPTAC RESPONSE #13**

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 940 (164 cases that were withdrawn plus the 776 cases that were resolved by way of Stipulation Agreement) results in 4,133 cases that the Commission actually decided.
- 175 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%).
- 567 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 1<sup>st</sup> deadline (99.83%).

Although, in the past, we have had some difficulties meeting our 80-day decision deadline for commercial properties and 30-day deadline for residential properties, to my knowledge, we have never been more than a few days late meeting those deadlines.

**14. As a result of DC Auditor report (DCA082016, issued March 4, 2016) "to determine whether the operations of the Real Property Tax Appeals Commission were efficient, effective, economical, and complied with relevant rules, regulations and laws", you previously mentioned RPTAC has adopted a recusal process that is part of its training program. Please describe this process and/or provide a copy of any guidance or forms used for recusal by a Commissioner.**

**RPTAC RESPONSE #14**

The Commission has adopted the following language that is used in its training program, which provides guidance and instructions for the Commissioner who believes he or she might have a conflict of interest.

*"A Commissioner is prohibited from reviewing an appeal if the Commissioner has had any involvement or interest (direct or indirect) with the property during the previous two (2) year period prior to the filing date of the appeal. If a Commissioner realizes that he or she has any relationship with any real property whose assessment is being appealed or with any person or organization which owns or has an ownership interest in any property whose assessment is being appealed, it shall be the duty of such Commissioner to immediately inform the Chairman of the situation, and it shall be the responsibility of the Chairman to determine whether a conflict of interest exists, or*

*appears to exist, requiring the Commissioner to recuse himself or herself from sitting on a panel which is deciding the validity or amount of the assessment. Similarly, if the Chairman determines that such a conflict exists, or has the appearance of existing, in any case assigned to him or her, except on rehearing, it shall be the duty of the Chairman to immediately recuse himself or herself from sitting on such panel.”*

**15. Please provide any comments in response to testimony provided by Ryan, LLC at the RPTAC Fiscal Year 2018 proposed budget hearing held on May 3, 2017.**

### **RPTAC RESPONSE #15**

In response to Mr. Michael Allen’s testimony (letter), which was presented to us at our last Budget hearing on May 3, 2017, I would like to say that I appreciate his critique of the job that we are doing at RPTAC. The Commission encourages the public to let us know what they think and to share whatever ideas they may have that might help us improve.

However, Mr. Allen’s allegation that the Commission fails to render its decisions within the statutory deadline is, in fact, grossly inaccurate. The fact is that the Commission does comply with its statutory February 1<sup>st</sup> decision deadline. Last year, the Commission stated in its annual report, that 98% of its decisions were completed by the February 1<sup>st</sup> statutory deadline. This year, the Commission handled a record 5,073 appeal cases, approximately 1,000 more cases than last year’s count, and we were still able to complete 99% of our decisions by February 1<sup>st</sup>. Although, in the past, we have had some difficulties meeting our 80-day decision deadline for commercial properties and 30-day deadline for residential properties, to my knowledge, we have never been more than a few days late meeting those deadlines. With that said, Mr. Allen needs to know that, according to our records, out of the 105 cases that his company filed last year, only one case was late by 11 days over the 30-day deadline. I also would like for him to know that his written complaint was the only complaint that we received in FY 2017.

Mr. Allen’s allegation that the Commission derives its own data sources and facts, after and outside of the hearing, is a misrepresentation of what we actually do. First, I would point out that when the Commission considers evidence that is not part of the hearing record, this does not constitute *ex parte* communications, because the evidence is not submitted by a party but, instead, results from the Commission’s independent research. Moreover, due process considerations are not involved either, because a party has a right to a rehearing, upon request, in such an event and, moreover, such evidence is clearly identified in the decision. However, it is true that the Commission will go outside the record, if we feel the need to verify the facts, statements, or claims made during a hearing. Only on rare occasions, do we decide to use data that is outside the record in making decisions. This is done when it is deemed necessary or required in order to ensure that all properties are fairly assessed at 100% of market value in accordance with the law.

A perfect example of why and when we might go outside the record in order for the Commission to render a rational decision involves a case that Mr. Allen’s company presented to the Commission in 2013. It involved a small, one-story office building, which was situated on a 52,232 sf lot. OTR had assessed the property for approximately **\$3,300,000**. Mr. Allen’s company argued that the property was worth approximately **\$1,800,000**. Both the Assessor and the Petitioner based their opinions of value on the

results of an income approach which capitalized the rental income from this small, obsolete office building. Realizing that the income approach was not the correct methodology and that the property's market value rests completely on the land as a development site, the Commission provided a new analysis based on land sales. The Commission's analysis produced a market value estimate of approximately **\$11,500,000** for the property.

The Petitioner requested a rehearing based on the fact that *outside* data was used, and the request was granted. At the rehearing, the Commission agreed to reexamine the case on the basis of *equalization* – based on the assessments of comparable, similarly-zoned lots in the immediate area. The Commission returned a decision that reduced our initial assessment from **\$11,500,000** to **\$9,140,000**. Within a year, the property went under contract for **\$10,350,000** (as a land sale) and the transaction eventually settled at that price in June 2017. If the Commission had not performed in the way that Mr. Allen says is inappropriate, and unfair, by going outside the record, the Commission would have been left with only irrelevant data and information that had no bearing on the estimated market value of the property in question. How fair would it have been, if the Commission was only able to decide the case based on the flawed analyses by both parties suggesting that the property value was somewhere between **\$1,800,000** and **\$3,300,000**?

Mr. Allen's legislative proposals, solutions, and ideas he presents on page 3 of his letter, are within the purview of the Council, and the Commission does not presume to address them, other than to state that it is satisfied with the present state of the law. We also find his idea that RPTAC should be forced to accept the Petitioner's value estimate, if RPTAC fails to send its decision within 60 days of the hearing, to be unreasonable.

With regard to the other issues and ideas that Mr. Allen presents on pages 4 - 6 of his letter, I must remind Mr. Allen that RPTAC is not an unbiased third party to the hearing. We begin our hearings by informing the Petitioner that the law dictates that the Commission shall presume that the proposed assessment by OTR is correct, and that it is the Petitioner who has the burden of proving that the proposed assessment is erroneous. In other words, RPTAC is required to give "*deference*" to OTR's proposed values. It is therefore necessary, that "*Petitioners have a much more difficult path to winning their appeal positions than does OTR.*"

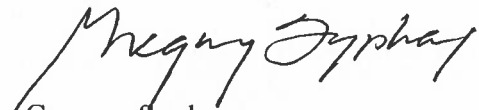
Mr. Allen questions "*how anyone can remember testimony given many months before, in sometimes complicated valuation issues and then come to a well-reasoned and supported decision,*" and states that it is unfair to expect RPTAC members to do so. Again, I must remind Mr. Allen that the hearings are recorded and that I expect the Commissioners to review their notes and listen to the recordings before writing their decisions.

The Commission is constantly engaged in continuing education and the training of its members, and it continues to strive for greater transparency and to improve the quality of its written decisions. Although the Commission strives for consistency in its decisions, it is extremely difficult to reach complete consistency given the fact that each hearing panel consists of different combinations of Commissioners. It is also true that the Petitioners are not always consistent in their arguments either. Different arguments will likely deserve a different answer.



Thank you for the opportunity to respond to questions pertaining to the oversight of the FY 2017 budget. Please feel free to contact me if you should have any additional questions.

Sincerely,

A handwritten signature in black ink that reads "Gregory Syphax". The signature is written in a cursive style with a large, sweeping initial "G".

Gregory Syphax,  
Chairperson

Attachments

# **EXHIBIT 1**

**RPTAC**

**Organizational**

**Chart and**

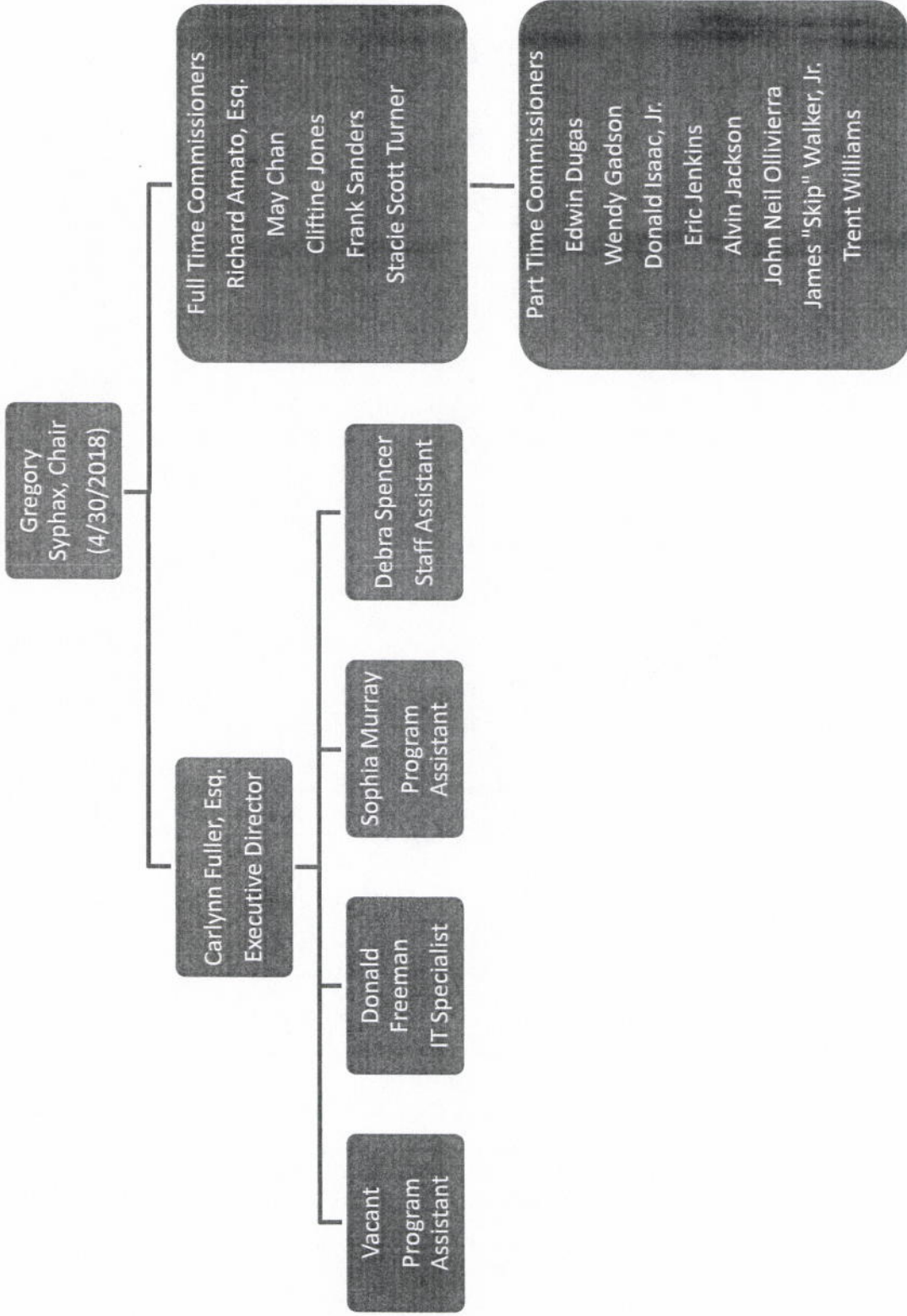
**Schedule A**

OFFICE OF THE CHIEF FINANCIAL OFFICER  
REAL PROPERTY TAX APPEALS COMMISSION  
SCHEDULE A

Position No	Position Title	Grade	Step	Regular/Term	Program Code	Program Code Title	Salary	Step Increases	Fringe Benefits	FTE Distribution	Salary/Increases + Fringe Total
<b>AGENCY MANAGEMENT</b>											
00017063	Executive Director	14	1	Regular	1010	PERSONNEL	6,376.01	0.00	1,052.04	0.05	7,428.05
<b>1010 Total</b>							<b>6,376.01</b>	<b>0.00</b>	<b>1,052.04</b>	<b>0.05</b>	<b>7,428.05</b>
00003633	CLERICAL ASSISTANT	06	9	Regular	1015	TRAINING AND EMPLOYEE DEVELOPMENT	2,254.35	0.00	371.97	0.05	2,626.32
00017063	Executive Director	14	1	Regular	1015	TRAINING AND EMPLOYEE DEVELOPMENT	6,376.01	0.00	1,052.04	0.05	7,428.05
00023588	STAFF ASSISTANT	09	10	Regular	1015	TRAINING AND EMPLOYEE DEVELOPMENT	3,037.85	0.00	501.25	0.05	3,539.10
<b>1015 Total</b>							<b>11,668.21</b>	<b>0.00</b>	<b>1,826.28</b>	<b>0.15</b>	<b>13,494.49</b>
00003633	CLERICAL ASSISTANT	06	9	Regular	1020	CONTRACTING AND PROCUREMENT	6,763.05	0.00	1,115.90	0.15	7,878.95
00017063	Executive Director	14	1	Regular	1020	CONTRACTING AND PROCUREMENT	12,752.02	0.00	2,104.08	0.10	14,856.10
00023588	STAFF ASSISTANT	09	10	Regular	1020	CONTRACTING AND PROCUREMENT	9,113.55	0.00	1,603.74	0.15	10,717.29
<b>1020 Total</b>							<b>28,628.62</b>	<b>0.00</b>	<b>4,723.72</b>	<b>0.40</b>	<b>33,352.34</b>
00003633	CLERICAL ASSISTANT	06	9	Regular	1030	PROPERTY MANAGEMENT	901.74	0.00	146.79	0.02	1,048.53
00017063	Executive Director	14	1	Regular	1030	PROPERTY MANAGEMENT	8,926.41	0.00	1,472.86	0.07	10,399.27
00023588	STAFF ASSISTANT	09	10	Regular	1030	PROPERTY MANAGEMENT	1,215.14	0.00	200.50	0.02	1,415.64
<b>1030 Total</b>							<b>11,043.29</b>	<b>0.00</b>	<b>1,822.15</b>	<b>0.11</b>	<b>12,865.44</b>
00017063	Executive Director	14	1	Regular	1040	INFORMATION TECHNOLOGY	12,752.02	0.00	2,104.08	0.10	14,856.10
00003633	CLERICAL ASSISTANT	06	9	Regular	1050	COMMUNICATIONS	901.74	0.00	146.79	0.02	1,048.53
00017063	Executive Director	14	1	Regular	1050	COMMUNICATIONS	6,376.01	0.00	1,052.04	0.05	7,428.05
00023588	STAFF ASSISTANT	09	10	Regular	1050	COMMUNICATIONS	1,215.14	0.00	200.50	0.02	1,415.64
<b>1050 Total</b>							<b>8,492.89</b>	<b>0.00</b>	<b>1,401.33</b>	<b>0.09</b>	<b>9,894.22</b>
00003633	CLERICAL ASSISTANT	06	9	Regular	1060	COMMUNICATIONS	22,994.37	0.00	3,794.07	0.51	26,788.44
00017063	Executive Director	14	1	Regular	1060	COMMUNICATIONS	8,926.41	0.00	1,472.86	0.07	10,399.27
00023588	STAFF ASSISTANT	09	10	Regular	1060	COMMUNICATIONS	24,302.80	0.00	4,009.96	0.40	28,312.76
<b>1060 Total</b>							<b>56,223.58</b>	<b>0.00</b>	<b>9,276.89</b>	<b>0.98</b>	<b>65,500.47</b>
00017063	Executive Director	14	1	Regular	1085	CUSTOMER SERVICE	2,550.40	0.00	420.62	0.02	2,971.02
<b>1085 Total</b>							<b>2,550.40</b>	<b>0.00</b>	<b>420.62</b>	<b>0.02</b>	<b>2,971.02</b>
<b>AGENCY MANAGEMENT TOTAL</b>							<b>137,746.92</b>	<b>0.00</b>	<b>22,726.28</b>	<b>1.96</b>	<b>160,473.20</b>
<b>REAL PROPERTY APPEALS PROCESS</b>											
00003633	CLERICAL ASSISTANT	06	9	Regular	2010	APPEALS PROCESS	11,271.75	0.00	1,859.84	0.25	13,131.59
00017063	Executive Director	14	1	Regular	2010	APPEALS PROCESS	51,006.97	0.00	8,416.33	0.40	59,423.30
00023588	STAFF ASSISTANT	09	10	Regular	2010	APPEALS PROCESS	21,872.52	0.00	3,805.97	0.36	25,678.49
00043352	IT Specialist (Network)	12	3	Regular	2010	APPEALS PROCESS	74,711.00	1,848.13	12,632.26	1.00	89,191.39
00047233	Program Support Assistant	07	8	Regular	2010	APPEALS PROCESS	48,952.00	0.00	8,012.73	1.00	56,964.73
<b>2010 Total</b>							<b>207,425.34</b>	<b>1,848.13</b>	<b>34,530.13</b>	<b>3.01</b>	<b>243,803.61</b>
00075611	Chairperson, RPTAC	17	1	Term	2020	COMMISSION OPERATIONS	125,201.60	0.00	20,656.27	0.90	145,857.87
00075612	Vice Chairperson (RPTAC)	16	1	Term	2020	COMMISSION OPERATIONS	14,766.16	0.00	18,936.75	0.90	133,704.91
00075613	Commissioner, RPTAC	15	1	Term	2020	COMMISSION OPERATIONS	104,334.67	0.00	17,215.22	0.90	121,549.89
00075614	Commissioner, RPTAC	15	1	Term	2020	COMMISSION OPERATIONS	104,334.67	0.00	17,215.22	0.90	121,549.89
00075615	Commissioner, RPTAC	15	1	Term	2020	COMMISSION OPERATIONS	104,334.67	0.00	17,215.22	0.90	121,549.89
00075616	Commissioner, RPTAC	15	1	Term	2020	COMMISSION OPERATIONS	104,074.29	0.00	17,172.26	0.90	121,246.55
<b>2020 Total</b>							<b>657,045.06</b>	<b>0.00</b>	<b>108,412.83</b>	<b>5.40</b>	<b>765,457.89</b>
<b>REAL PROPERTY APPEALS PROCESS TOTAL</b>							<b>864,471.98</b>	<b>1,848.13</b>	<b>142,943.06</b>	<b>8.41</b>	<b>1,009,263.17</b>
<b>REAL PROPERTY OUTREACH EDUCATION</b>											
00017063	Executive Director	14	1	Regular	3010	OUTREACH EDUCATION	11,476.62	0.00	1,893.67	0.09	13,370.29
<b>3010 Total</b>							<b>11,476.62</b>	<b>0.00</b>	<b>1,893.67</b>	<b>0.09</b>	<b>13,370.29</b>
00075611	Chairperson, RPTAC	17	1	Term	3020	COMMISSION OUTREACH	13,911.29	0.00	2,295.36	0.10	16,206.64
00075612	Vice Chairperson (RPTAC)	16	1	Term	3020	COMMISSION OUTREACH	12,752.02	0.00	2,104.08	0.10	14,856.10
00075613	Commissioner, RPTAC	15	1	Term	3020	COMMISSION OUTREACH	11,592.74	0.00	1,912.80	0.10	13,505.54
00075614	Commissioner, RPTAC	15	1	Term	3020	COMMISSION OUTREACH	11,592.74	0.00	1,912.80	0.10	13,505.54
00075615	Commissioner, RPTAC	15	1	Term	3020	COMMISSION OUTREACH	11,592.74	0.00	1,912.80	0.10	13,505.54
00075616	Commissioner, RPTAC	15	1	Term	3020	COMMISSION OUTREACH	11,563.61	0.00	1,908.03	0.10	13,471.64
<b>3020 Total</b>							<b>73,005.34</b>	<b>0.00</b>	<b>12,045.87</b>	<b>0.60</b>	<b>85,051.21</b>
<b>REAL PROPERTY OUTREACH EDUCATION TOTAL</b>							<b>84,482.16</b>	<b>0.00</b>	<b>13,939.55</b>	<b>0.69</b>	<b>98,421.71</b>
<b>GRAND TOTAL</b>							<b>1,086,690.58</b>	<b>1,848.13</b>	<b>179,608.89</b>	<b>11.00</b>	<b>1,266,147.60</b>

# REAL PROPERTY TAX APPEALS COMMISSION

## ORGANIZATIONAL CHART





# **EXHIBIT 2**

**FY 2017**

**Administrative**

**Meetings'**

**Agenda and**

**Minutes**

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
REAL PROPERTY TAX APPEALS COMMISSION**



**RPTAC**

**ADMINISTRATIVE MEETING**

**WEDNESDAY, AUGUST 16, 2017**

**AGENDA**

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. REPORT BY THE CHAIRPERSON**
- IV. REPORT BY THE EXECUTIVE DIRECTOR**
- V. APPEALING YOUR REAL PROPERTY TAX ASSESSMENT**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**

**Real Property Tax Appeals Commission**  
**Minutes of the Public Meeting held on**  
**Wednesday, August 16, 2017**

Chairperson Gregory Syphax called the 1<sup>st</sup> public meeting for CY 2017 to order at 4:07 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4<sup>th</sup> Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Edwin Dugas, Wendy Gadson, Don Isaac, Alvin Jackson, Eric Jenkins, Frank Sanders, Stacie Scott Turner, and Trent Williams. Cliftine Jones, John Neil Olliviera, and James "Skip" Walker were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

Mr. Syphax reported the following:

- There were 58 requests for re-hearings for TY 17; 27 were accepted, 27 were denied and 4 required simple corrections
- Most requests for re-hearings were due to decisions not being detailed enough.
- 5 Commissioner's terms are expiring and MOTA has asked those affected Commissioners to submit their documentation early even though it is technically not due until November.
- There is an upcoming meeting with OTR on August 25<sup>th</sup>; meeting designed to find out what OTR is doing for TY18 vs what they did in TY17. The meeting will be held at RPTAC.
- Estimated that the Commission will receive between 4,00 and 4,500 appeals for TY18
- Workshops on how to appeal your property tax assessment will be held in February and either late June or early July. Seeking to advertise the workshops to everyone when the proposed assessments are mailed; will seek to include a flyer with the mailing
- Met with AOBA and the attendees were mostly concerned with assessments of apartment buildings so Mr. Syphax gathered data on recent sales of apartment buildings.

Mr. Amato led the discussion regarding Vacant and Blighted Exemption and stated the following:

- Administratively there are a limited number of exemptions that DCRA can grant.
- The Commission does not grant exemptions; it can only determine vacant or occupied.

Ms. Fuller gave the Executive Director's report and stated the following:

- Hearings for TY18 will begin on August 22<sup>nd</sup>.
- An email has been sent to the major firms requesting their hearing dates.

There was one member from the public present at the meeting and she had no questions. Richard Amato moved to adjourn the meeting and Frank Sanders seconded the motion. The meeting was adjourned at 4:51 p.m.

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
REAL PROPERTY TAX APPEALS COMMISSION



**REAL PROPERTY TAX APPEALS COMMISSION**

**ADMINISTRATIVE MEETING**

**OCTOBER 2, 2017**

**4:00 pm**

**AGENDA**

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. APPROVAL OF MINUTES**
  - a. November 30, 2016**
  - b. August 16, 2017**
- IV. REPORT BY THE CHAIRMAN**
- V. REPORT BY THE EXECUTIVE DIRECTOR**
  - a. Timesheets**
  - b. Annual Report**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**



**Real Property Tax Appeals Commission  
Minutes of the Public Meeting held on  
Monday, October 2, 2017**

Chairperson Gregory Syphax called the 2nd public meeting for CY 2017 to order at 4:12 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4<sup>th</sup> Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Cliftine Jones, John Neil Olliviera, Frank Sanders, Stacie Scott Turner, and Trent Williams. Edwin Dugas, Wendy Gadson, Don Isaac, Alvin Jackson, Eric Jenkins, and James "Skip" Walker were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

Minutes from the November 30, 2016 and August 16, 2017, were reviewed. Frank Sanders made a motion for approval of the minutes; Neil Olliviera and Stacie Scott Turner provided the second to the motion. The minutes were approved for both.

Mr. Syphax reported the following:

- 6 Commissioner's terms are expiring; James "Skip" Walker has not reapplied; Don Isaac intends to reapply.
- Meeting with OTR on August 25<sup>th</sup> was productive.
- Estimate that the Commission will receive between 4,000 and 4,500 appeals for TY18 hasn't changed.
- Vacant designation became so confusing that guidance from Bill Burk.
- Supplemental Assessments still cause problems; discrepancies arise when OTR doesn't inspect the properties and the Petitioner has documentation to show the % of completed construction. OTR indicated that the checklist is not in their regulations but upon further research Richard Amato found that it is their regulations.
- Concerned about late decisions – instructed Commissioners not to wait until the last minute to complete their decisions.

Ms. Fuller gave the Executive Director's report and stated the following:

- Discussed timely submission of timesheets
- Distributed copies of the FY 17 Annual Report

There were no members from the public present at the meeting.

Stacie Scott Turner moved to adjourn the meeting. Cliftine Jones seconded the motion. The meeting was adjourned at 4:29 p.m.

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
REAL PROPERTY TAX APPEALS COMMISSION



**REAL PROPERTY TAX APPEALS COMMISSION**  
**ADMINISTRATIVE MEETING**  
**FRIDAY, NOVEMBER 03, 2017**

**AGENDA**

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. Approval of Minutes – October 2, 2017**
- IV. REPORT BY THE EXECUTIVE DIRECTOR**
  - a. TAX YEAR 2018 APPEAL SEASON**
  - b. UPCOMING PUBLIC MEETINGS**
- V. REPORT BY THE CHAIRPERSON**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**

**Real Property Tax Appeals Commission  
Minutes of the Public Meeting held on  
Friday, November 3, 2017**

Chairperson Gregory Syphax called the 3<sup>rd</sup> public meeting for CY 2017 to order at 4:26 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4<sup>th</sup> Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Wendy Gadson, Don Isaac, Alvin Jackson, Cliftine Jones, John Neil Ollivierra, and Trent Williams. Edwin Dugas, Eric Jenkins, Frank Sanders, Stacie Scott Turner, and James "Skip" Walker were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

Minutes from the October 2, 2017, were reviewed. Richard Amato made a motion for approval of the minutes; May Chan provided the second to the motion. The minutes were approved.

Ms. Fuller gave the Executive Director's report and stated the following:

- 5086 Cases have been received during TY 2018
- Reminded everyone that the next Public Meeting is December 6, 2017 at 4 pm.

Mr. Syphax reported the following:

- Increased number of cases may mean difficulty in meeting Feb. 1<sup>st</sup> deadline 6 Commissioner's terms are expiring; James "Skip" Walker has not reapplied; Don Isaac intends to reapply.
- Need to schedule staff meeting
- Planned to do more training during the off-season last year but time didn't permit.
- Reminded everyone that there are 2 new Part Time members and to help them get acclimated to the Commission.

There were no members from the public present at the meeting.

John N. Ollivierra moved to adjourn the meeting. Richard Amato seconded the motion. The meeting was adjourned at 4:35 p.m.

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
REAL PROPERTY TAX APPEALS COMMISSION**



**REAL PROPERTY TAX APPEALS COMMISSION  
ADMINISTRATIVE MEETING  
WEDNESDAY, DECEMBER 06, 2017**

**AGENDA**

- I. CALL TO ORDER**
- II. ASCERTAINMENT OF A QUORUM**
- III. APPROVAL OF MINUTES – NOVEMBER 3, 2017**
- IV. REPORT BY THE EXECUTIVE DIRECTOR**
  - a. TAX YEAR 2018 APPEAL SEASON**
- V. REPORT BY THE CHAIRPERSON**
- VI. COMMENTS FROM THE PUBLIC – LIMITED TO 2 MINUTES**
- VII. ADJOURNMENT**



**Real Property Tax Appeals Commission  
Minutes of the Public Meeting held on  
Wednesday, December 6, 2017**

Chairperson Gregory Syphax called the 4<sup>th</sup> public meeting for CY 2017 to order at 4:04 p.m. in Hearing Room 1 in the Commission's suite of offices located at 441 4<sup>th</sup> Street NW. The quorum consisted of Gregory Syphax, Richard Amato, May Chan, Wendy Gadson, Alvin Jackson, Cliftine Jones, John Neil Olliviera, Frank Sanders, Stacie Scott Turner, and Trent Williams. Edwin Dugas, Don Isaac, Eric Jenkins, and James "Skip" Walker were absent from the meeting. Executive Director, Carlynn Fuller, was also in attendance.

Minutes from the November 3, 2017 Public Meeting, were reviewed. Richard Amato made a motion for approval of the minutes; Cliftine Jones provided the second to the motion. The minutes were approved.

Ms. Fuller gave the Executive Director's report and stated the following:

- Reminded the Commissioners that the February 1<sup>st</sup> deadline was less than 2 months away
- The last hearing for December was scheduled for December 20 and hearings would resume on January 2<sup>nd</sup>
- Last regular hearing for the TY 18 season currently set for January 13<sup>th</sup> which is later than usual due to numerous requests for reschedules
- Staff has been told that no more requests for reschedules would be honored.
- Staff Assistant vacancy interviews have been held and hoped to have the position filled in a couple of weeks.

Mr. Syphax reported the following:

- Indicated that this has been the toughest season so far due to the increase in the number of appeals filed with the Commission.
- Encouraged the Commissioners to work together as a unit.
- There will be a meeting after the end of the season to talk about what worked well this season and what did not.

There were no members from the public present at the meeting.

Stacie Scott Turner moved to adjourn the meeting. Cliftine Jones seconded the motion. The meeting was adjourned at 4:11 p.m.

# **EXHIBIT 3**

## **Commissioner Training and Continuing Education Classes**

Commissioners	Professional Training Completed	Date	Hours
Gregory Syphax Chairman Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/19/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	7/27/12	3
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/22/12	2.5
	-CoStar "one-on-one" Training	2/28/13	.5
	-Contract law	4/7/13	3
	-Landmarks of Law For RPTAC	4/17/13	2
	-Evaluating Commercial Construction	5/13,14/13	15
	-Income Capitalization Approach	9/11-	60
	-Uniformed Standards of Professional Appraisal Practice (USPAP)	10/9/13	7
	-The Income Approach	9/24/13	7
	-The Cost Approach	1/25/14	6
	-Analyzing Credit Risk & Comm Lease Analysis	1/26/14	7
	-Hotel Valuation by David Lenhoff	2/18/14	4
	-Hotel Valuation by Stephen Rushmore	3/25/14	3.5
	- Appraising Assisted Living Facilities	4/14/14	8
	- DC Market Seminar –Jones, Land, LaSalle	9/3/14	3
	-The Income Approach	9/24/14	6
	-How to Work with Real Estate Developers, Pt 1	1/25/15	3
	-How to Work with Real Estate Developers, Pt 2	3/8/15	3
	-Landmarks of Law For RPTAC	3/10/15	2
	-The Anatomy of a RPTAC Decision	4/7/15	2
	- Meeting with AOBA	4/21/15	2
	- Training Meeting with OTR	4/30/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/7/15	2
	-Vacant & Blighted Properties	5/12/15	2
	-Understanding Possessory Interests	5/19/15	2
	-Ethics Class	5/26/15	2
	-Orientation to File & Serve	6/15/15	2
	-Training Meeting with OTR	6/16/15	2.5
	- Commissioner Training Meeting	9/16/15	2.5
	- Uniformed Standards of Professional Appraisal Practices (USPAP – 2016)	10/22/15	7
	- Advanced Hotel Appraising–Full Service Hotels	2/12/16	7
	- Appraising Small Apartment Properties	2/15/16	6
	- Commissioner Training Meeting	2/17/16	3
	- AOBA Training Session	2/25/16	3
	- OTR Training Session	4/28/16	2
	- OTR Training Session	5/5/16	2
- RPTAC Training Meeting	8/17/16	2	
- RPTAC Training Meeting	9/20/16	3	
- RPTAC Season End Meeting	2/13/17	1.5	
- RPTAC Training	6/26/17	6.5	

	- RPTAC Training/Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	2.5
	- OTR-RPTAC Training	8/25/2017	2
	- Appraisal of Owner-Occupied Commercial Properties	2/5/2018	7
	- Uniformed Standards of Professional Appraisal Practices (USPAP – 2017)	2/7/18	7
	- The Basics of Expert Witness For Commercial Appraisers	2/13/18	7
	- Basic Hotel Appraising – Limited Service Hotels	2/16/18	7
			<b>Total = 261</b>

Commissioners	Professional Training Completed	Date	Hours
<b>Richard Amato</b> Vice Chair Appointed 7/16/12 Expires 4/30/19	-Commission Training/Meeting	7/19/12	1.5
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
	-CoStar Presentation	8/20/12	2
	-CoStar "one-on-one" Training, Pt 1	2/28/13	.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-CoStar "one on one" Training, Pt 2	4/22/13	1
	-Evaluating Commercial Construction	5/13,14/13	15
	-Income Capitalization Approach	9/11-10/9/13	60
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-CoStar Training Session	6/1/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
	-RPTAC Season End Meeting	2/13/17	1.5
	- RPTAC Training	6/26/17	6.5
	- RPTAC Training/Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	2.5
	- Elements of Divorce & Estate Appraisals	2/6/18	4
- Introduction to Expert Witness Testimony	2/7/18	4	
- Income Approach Case Studies	2/7/18	4	
			<b>Total = 172.5</b>



Commissioners	Professional Training Completed	Date	Hours
<b>May Chan</b> Commissioner (FT) Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/27/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	8/6/12	3
	-Appraisal Principles & Procedures	8/6/12	6
	-Excel 2007 – Level 1	8/14/12	6
	-Commission Training/OTR	8/15/12	2
	-CoStar Presentation	8/20/12	2.5
	-Rent Control Class	8/22/12	2.0
	-CoStar “one-on-one” Training. Pt 1	8/28/12	6
	-Google Earth	9/19/12	.5
	-Overview of DC GIS – ArcGis	4/3/13	6
	-Landmarks of Law For RPTAC	4/17/13	2
	-CoStar “one on one” Training, Pt 2	4/22/13	1
	-Level 2007 – Level 2	5/29/13	6
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-CoStar Training Session	6/1/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
	-RPTAC Season End Meeting	2/13/17	1.5
	-RPTAC Training	6/26/17	6.5
	-RPTAC Training – Landmarks of Law	7/10/17	2
	-New Zoning Seminar	7/13/17	2.5
	-Fair Housing	8/25/17	3
	-OTR-RPTAC Training	8/25/17	2
-DC Legislative Update	8/26/17	3	
-DC Financing Issues	8/26/17	3	
-Nuts & Bolts of Commercial Real Estate	8/27/17	4	
-Real Estate Investing/Beyond the Basics	8/28/17	4	
			<b>Total = 134.5</b>

Commissioner	Professional Training Completed	Date	Hours
<b>Edwin H. Dugas</b> Commissioner (PT) Appointed 11/30/16 Expires 4/30/20	- RPTAC Training	6/26/17	6.5
	- RPTAC Training – Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	2.5
	- Selling Houses Using Lease Options	11/10/17	3
	- Lease Option Contracts	11/10/17	1.5
	- Code of Ethics & Predatory Lending	11/15/17	3
	- Brokerage Risk & Liability	12/13/17	4
	- Trusts & Wills in Real Estate Transactions	12/19/17	2
	- Mortgage Basics	12/19/17	3
			<b>Total = 27.5</b>

Commissioners	Professional Training Completed	Date	Hours
<b>Wendy Gadson</b> Commissioner (PT) Appointed 6/6/2017 Expires 4/30/21	- RPTAC Training	2/13/17	6.5
	- Millenials Are Changing Real Estate – Are You Ready?	6/25/17	4
	- Real Estate Investing: Beyond the Basics	7/2/17	4
	- RPTAC Training/Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	2.5
			<b>Total = 19</b>

Commissioners	Professional Training Completed	Date	Hours
<b>Donald Isaac</b> Commissioner (PT) Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/19/12	1.5
	-Commission Training/OTR	8/15/12	4
	-Rent Control Class	8/22/12	2.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	3.5
	-Hotel Valuation by Stephen Rushmore	4/14/14	4
	-Historic Preservation	5/9/14	3.5
	-Landmarks of Law For RPTAC	4/7/15	3
	-The Anatomy of a RPTAC Decision	4/21/15	2
	-Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2.5
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
	-RPTAC Season Meeting	2/13/17	1.5
	- RPTAC Training	6/26/17	6.5
	- RPTAC Training/Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	2
	- OTR-RPTAC Training	8/25/17	0

Commissioners	Professional Training Completed	Date	Hours
<b>Alvin Jackson</b> Commissioner (PT) Appointed 5/13/13 Expires 4/30/17	-Uniformed Standards of Professional Appraisal Practice (USPAP) USPAP	1/12-13/11	15
	-Evaluating Commercial Construction	5/13-14/13	15
	-Evaluation Residential Construction	5/16/13	7
	-Hotel Valuation by David Lenhoff	3/25/14	3.5
	-Hotel Valuation by Stephen Rushmore	4/14/14	4
	-Historic Preservation	5/9/14	3.5
	-The Cost Approach	7/1/14	7
	-Land & Site Valuation	7/7/14	7
	-Landmarks of Law For RPTAC	4/7/15	3
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2.5 2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-CoStar Training Session	6/1/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
	-RPTAC Season End Meeting	2/13/17	1.5
	- RPTAC Training	6/26/17	6.5
	- RPTAC Training/Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	2.5
	- OTR-RPTAC Training	8/25/17	2
			<b>Total = 118</b>



Commissioners	Professional Training Completed	Date	Hours
<b>Eric Jenkins</b> Commissioner (PT) Appointed 7/14/2015 Expires 4/30/19	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-CoStar Training Session	6/1/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
	-Affordable Housing Opport for Low Income	1/30/17	4
	-Crown Funding in Real Estate	1/30/17	3
	-Fair Housing	2/1/17	3
	-DC Finance Issues Update	2/2/17	3
	-DC Legislative Update	2/11/17	3
	-Using Retirement Assets to Purchase Real Est	2/12/17	3
	-RPTAC Training	6/26/17	6.5
	-RPTAC Training – Landmarks of Law	7/10/17	0
	-New Zoning Seminar	7/13/17	0
	-OTR-RPTAC Training	8/25/17	0

Commissioners	Professional Training Completed	Date	Hours
Cliftine Jones Commissioner (FT) Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/19/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	7/27/12	3
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/22/12	2.5
	-Financing Issues Update	2/14/13	3
	-DC Legislative Update	2/23/13	3
	-Maryland Mandatory Ethics, Flipping, and Predatory Lending	2/18/13	3
	-DC Fair Housing	2/22/13	3
	-CoStar "one-on-one" Training	2/28/13	3.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-MRCE Supervision (Management)	4/22/13	3
	-Maryland Fair Housing	4/27/13	1.5
	-Evaluating Commercial Construction	5/13,14/13	15
	-Evaluating Residential Construction	5/16/2013	7
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-DC Fair Housing	1/31/15	3
	-Financing Issues Update	2/6/15	3
	-Understanding Foreclosures	2/20/15	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-Real Estate Legislative Update	4/20/15	3
	-The Anatomy of a RPTAC Decision	4/21/15	2
	-Intro to Commercial Real Estate Sales	4/24/15	3
	-Real Estate Ethics	4/27/15	3
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
-CoStar Training Session	6/1/16	2	
-OTR Training Session	8/17/16	2	
-RPTAC Training Meeting	9/20/16	3	
-DC Legislative Update	1/23/17	3	

	-DC Fair Housing	2/2/17	3
	-Financing Issues	2/2/17	3
	-GCAAR Regional Sales Contracts	2/3/17	3
	-Real Estate Legislative Update	2/6/17	3
	-RPTAC Season End Meeting	2/13/17	1.5
	-RPTAC Training	6/26/17	6.5
	-RPTAC Training – Landmarks of Law	7/10/17	2
	-New Zoning Seminar	7/13/17	2.5
	-OTR-RPTAC Training	8/25/17	2
			<b>Total = 160.5</b>

Commissioners	Professional Training Completed	Date	Hours
<b>Neil Olliverra</b> Commission (PT) Appointed 3/24/14 Expires 4/30/18	-DC Historic Preservation	4/9/15	3
	-Landmarks of law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Income Capitalization Approach	5/1/15	30
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2.5
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-CoStar Training Session	6/1/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
	-RPTAC Season End Meeting	2/13/17	1.5
	- RPTAC Training	6/26/17	6.5
	- RPTAC Training/Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	0
- OTR-RPTAC Training	8/25/17	2	
			<b>Total = 88</b>

Commissioners	Professional Training Completed	Date	Hours
<b>Frank Sanders</b> Commissioner (FT) Appointed 7/16/12 Expires 4/30/21	-Commission Training/Meeting	7/19/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	7/27/12	3
	-Appraisal Principles & Procedures	8/6/12	6
	-Commission Training/OTR	8/15/12	4
	-CoStar Presentation	8/20/12	2
	-Rent Control Class	8/28/12	2.0
	-MicroSoft Excel I	5/8/13	7
	-MicroSoft Excel II	5/29/13	7
	-CoStar "one-on-one" Training	2/28/13	.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-Evaluating Commercial Construction	5/13,14/13	15
	-Uniformed Standards of Professional Appraisal Practice (USPAP)	9/11/13	7
	-HP12-C Calculator -Case Studies	9/24/13	7
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-The New FHA Appraisal Handbook 4000.1	9/1/15	7
	-Training Meeting with OTR	9/16/15	2.5
	- Uniformed Standards of Professional Appraisal Practice (USPAP - 2016)	2/5/16	7
	- Demystifying the Cost Approach	2/8/16	7
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
- Spanish in the Work Place	6/16 - 8/16/16	40	
- DC Legislative Update - Real Estate	1/6/17	3	
- DC Fair Housing	1/6/17	3	
- Financial Issues	1/6/17	3	
- Sales & Marketing	1/7/17	3	
- Agency Relationship in Real Estate	1/7/17	3	
- RPTAC Season End Meeting	2/13/17	1.5	
- RPTAC Training	6/26/17	6.5	



	- RPTAC Training/Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	2.5
	- FHA Property Analysis	12/30/17	7
	- Uniform Standards of Professional Appraisal Practice (USPAP)	1/13/18	7
	- Residential Site Valuation & Cost Approach	1/20/18 & 1/27/18	15
			<b>Total = 236</b>

Commissioner	Professional Training Completed	Date	Hours
<b>Stacie Scott Turner</b> Commissioner (FT) Appointed 7/14/15 Expires 4/30/19	-RPTAC Orientation w/Chairman	7/30/15	2
	-RPTAC Orientation w/Chairman	8/5/15	2
	-Appraisal of Land Subject to Ground Leases	8/11/15	7
	-Ethics Training	8/12/15	2
	-The Sales Comparison Approach	8/13/15	7
	-Land & Site Valuation	8/25/15	5
	-The Cost Approach	9/11/15	7
	-Training Meeting with OTR	9/16/15	2.5
	-Analyze This! –Applications of Appraisal Analysis	9/23/15	4
	- RPTAC Training Session	10/22/15	2
	- Commissioner Training Meeting	2/25/16	3
	- AOBA Training Session	4/28/16	3
	- OTR Training Session	5/5/16	2
	- CoStar Training Session	6/1/16	2
	- OTR Training Session	8/17/16	2
	- RPTAC Training Meeting	9/20/16	3
	- DC Fair Housing	8/26/16	3
	- Diversity: Your Kaleidoscope of Clients	11/29/16	1.5
	- Breaking Barriers of Fair Housing	1/31/17	1.5
	- Maryland Legal Update	1/31/17	3
	- Maryland Ethics	1/31/17	3
	- MREC Agency - Residential	1/31/17	3
	- Going Green: Environmental Movement in RE	2/3/17	3
	- RPTAC Season End Meeting	2/13/17	1.5
	- RPTAC Training	6/26/17	6.5
	- CoStar Training	7/6/17	1
	- RPTAC Training/Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	2.5
	- Going Green: The Environment Movement in Real Estate	6/7/17	3
	- On Line Risk Management	6/7/17	3
	- DC Legislative Review	6/7/17	3
	- DC Fair Housing	6/15/17	3
- RPTAC Training	6/26/17	6.5	
- New DC Zoning Regulations	7/6/17	2	
- DC Financing Issues	7/18/17	3	
- OTR-RPTAC Training	8/25/17	2	
			<b>Total: 115.5</b>

Commissioners	Professional Training Completed	Date	Hours
<b>James Walker</b> Commissioner (PT) Appointed 7/16/12 Expires 4/30/18	-Commission Training/Meeting	7/19/12	1.5
	-HP12-C Calculator Class	7/27/12	3
	-Financial Analysis of Investment Properties	7/27/12	3
	-Commission Training/OTR	8/15/12	4
	-Rent Control Class	8/22/12	2.5
	-Landmarks of Law For RPTAC	4/17/13	2
	-Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	-Hotel Valuation by David Lenhoff	3/25/14	4
	-Hotel Valuation by Stephen Rushmore	4/14/14	3.5
	-Historic Preservation	5/9/14	3
	-Landmarks of Law For RPTAC	4/7/15	2
	-The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2.5
	-Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2
	-Vacant & Blighted Properties	5/19/15	2
	-Understanding Possessory Interests	5/26/15	2
	-Ethics Class	6/15/15	2
	-Orientation to File & Serve	6/16/15	2
	-Training Meeting with OTR	9/16/15	2.5
	-Commissioner Training Meeting	10/22/15	2.5
	-Commissioner Training Meeting	2/25/16	3
	-AOBA Training Session	4/28/16	3
	-OTR Training Session	5/5/16	2
	-OTR Training Session	8/17/16	2
	-RPTAC Training Meeting	9/20/16	3
	-RPTAC Season End Meeting	2/13/17	1.5
	- RPTAC Training	6/26/17	6.5
	- RPTAC Training/Landmarks of Law	7/10/17	0
	- New Zoning Seminar	7/13/17	0
			<b>Total = 78</b>

Commissioners	Professional Training Completed	Date	Hours
<b>Trent Williams</b> Commissioner (PT) Appointed 7/16/12 Expires 4/30/19	- Commission Training/Meeting	7/19/12	1.5
	- Commission Training/OTR	8/15/12	4
	- Rent Control Class	8/22/12	2.5
	- Landmarks of Law For RPTAC	4/17/13	2
	- Analyzing Credit Risk & Comm Lease Analysis	2/18/14	7
	- Hotel Valuation by David Lenhoff	3/25/14	3.5
	- Hotel Valuation by Stephen Rushmore	4/14/14	4
	- Historic Preservation	5/9/14	3.5
	- Appraisal of Assisted Living Facilities	8/27/14	8
	- Landmarks of Law For RPTAC	4/7/15	3
	- The Anatomy of a RPTAC Decision	4/21/15	2
	- Meeting with AOBA	4/30/15	2
	- Training Meeting with OTR	5/7/15	2
	- Homestead Deduction & Senior Citizen, Disabled Real Property Tax Relief	5/12/15	2.5
	- Vacant & Blighted Properties	5/19/15	2
	- Understanding Possessory Interests	5/26/15	2
	- Ethics Class	6/15/15	2
	- Orientation to File & Serve	6/16/15	2
	- Training Meeting with OTR	9/16/15	2.5
	- Commissioner Training Meeting	10/22/15	2.5
	- Commissioner Training Meeting	2/25/16	3
	- AOBA Training Session	4/28/16	3
	- OTR Training Session	5/5/16	2
	- OTR Training Session	8/17/16	2
	- RPTAC Training Meeting	9/20/16	3
	- The Sales Comparison Approach	6/3/17	7
	- The Property Management Primer	6/3/17	3
	- RPTAC Training	6/26/17	6.5
	- RPTAC Training/Landmarks of Law	7/10/17	2
	- New Zoning Seminar	7/13/17	2.5
- OTR-RPTAC Training	8/25/17	2	
<b>Total =114.5</b>			

# **EXHIBIT 4**

**Real Property Tax**

**Appeals**

**Commission**

**TY 2017**

**Annual Report**





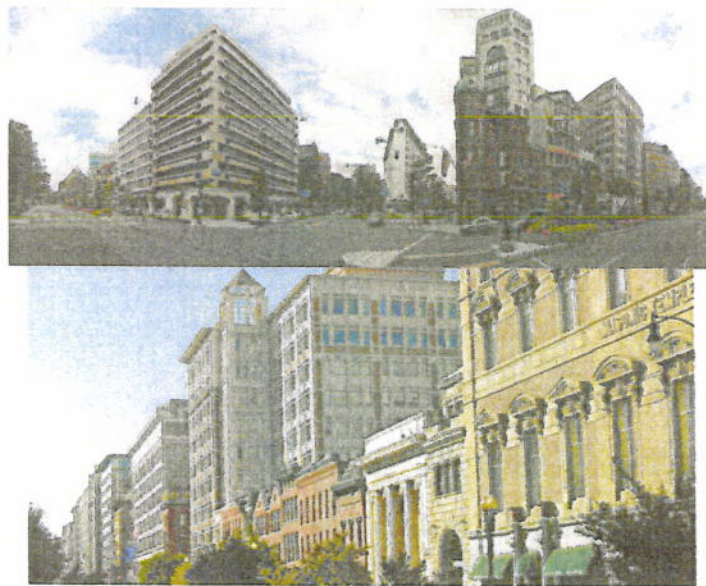
**GOVERNMENT OF THE DISTRICT OF COLUMBIA**

**THE REAL PROPERTY TAX**

**APPEALS COMMISSION**

**TAX YEAR 2017**

**ANNUAL REPORT**



**GREGORY SYPHAX  
CHAIRPERSON**

**RICHARD AMATO ESQ.  
VICE CHAIRPERSON**

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

**TAX YEAR 2017**

**GREGORY SYPHAX  
CHAIRPERSON**

**RICHARD AMATO, ESQ.  
VICE CHAIRPERSON**

**TY 2017 FULL-TIME COMMISSIONERS**

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

**PART-TIME COMMISSIONERS**

**EDWIN DUGAS  
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 2017**

<b>MEMBERS</b>	<b>ROLE</b>	<b>CONFIRMATION DATE</b>	<b>TERM ENDING</b>
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
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
Vacant	Part-Time Commissioner		

**REAL PROPERTY TAX APPEALS COMMISSION STAFF**

Carlynn Fuller	Executive Director	<a href="mailto:Carlynn.fuller@dc.gov">Carlynn.fuller@dc.gov</a>
Debra Spencer	Staff Assistant	<a href="mailto:Debra.spencer@dc.gov">Debra.spencer@dc.gov</a>
Sophia Murray	Clerical Assistant	<a href="mailto:Sophia.murray@dc.gov">Sophia.murray@dc.gov</a>
Judith Brightwell	Program Assistant	<a href="mailto:Judith.brightwell@dc.gov">Judith.brightwell@dc.gov</a>
Donald Freeman	IT Specialist	<a href="mailto:Donald.freeman2@dc.gov">Donald.freeman2@dc.gov</a>

## 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 2017.

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, currently, 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 2017 Appeal Seasons Overview

For Tax Year 2017, the Commission received three thousand nine hundred ninety-three (3,993) appeals. This is a decrease of three hundred fifty-one (351) appeals from Tax Year 2016. Of these appeals, three thousand nine hundred and eighty-two (3,982) appeals were “standard assessment appeals” which are valuation appeals that are automatically placed in the Office of Tax and Revenue’s tracking system; five Classification appeals, and six Homestead appeals. As of February 1<sup>st</sup> 2017, we had 230 cases outstanding; however, these cases were all disposed of 6 days later, on February 7<sup>th</sup>. The Commission received 58 requests for rehearing (1.5% of total hearings) claiming that the Commission committed plain error in its decisions. Of this total, 31 cases were accepted for rehearing and 27 were denied.

### **Tax Class 1 Appeals**

For Tax Class 1 properties, the Commission received a total of three thousand and thirty-nine (3,039) appeals, with sixty-three (63) appeals being withdrawn, and four hundred and fourteen (414) appeals (14%) resolved by way of Stipulation Agreements between the Office of Tax and Revenue and the Petitioner. The Commission decided a total of two thousand five hundred and sixty-two (2,562) Tax Class 1 appeals. Of these cases, eight were increased, one thousand nine hundred and ninety-two (1,992), or seventy-eight (78%), were sustained, and five hundred sixty-two (562), or twenty-two percent (22%), were reduced.

**Tax Class 1**

<b>Action</b>	<b>Assessed Value (AV)</b>	<b>Dollar Value (DV) (AV ÷ 100 x .85)</b>
1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases)	7,326,704,652	\$62,276,989.54
1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR)	950,312,500	\$8,077,656.25
2 <sup>nd</sup> Level Stipulation Agreements (between the Petitioner and OTR)	885,190,990	\$7,524,123.42
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)	65,121,510	\$553,532.84
1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC	6,597,783,057	\$56,081,155.98
2 <sup>nd</sup> Level (RPTAC) Actions	6,438,967,812	\$54,731,226.40
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)	158,815,245	\$1,349,929.58
2 <sup>nd</sup> Level Increases	2,331,980	\$19,821.83
2 <sup>nd</sup> Level Reductions	1,428,541,680	\$12,142,604.28
2 <sup>nd</sup> Level Sustained	5,008,094,152	\$42,568,800.29

**Tax Class 2 Appeals**

The Commission also received nine hundred forty-one (941) Tax Class 2 appeals: sixty-five (65) or seven percent (7%) were withdrawn, and ninety-nine (99) or eleven percent (11%) 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 seventy-seven (777) appeals. Of these appeals, one was increased, six hundred forty-four (644) or eighty-three percent (83%) were sustained, and one hundred thirty-two (132) or seventeen percent (17%) were reduced. The Commission also received two Tax Class 3 appeals; both were sustained.

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

<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)	249,017,335	\$4,108,786.03
1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR)	27,834,630	\$459,271.40
2 <sup>nd</sup> Level Stipulation Agreements	22,696,320	\$374,489.28
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)	5,138,310	\$84,782.12
1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC	221,182,705	\$3,649,514.63
2 <sup>nd</sup> Level (RPTAC) Actions	190,054,409	\$313,589,774.85
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)	31,128,296	\$513,616.88
2 <sup>nd</sup> Level Increases	0	\$0
2 <sup>nd</sup> Level Reductions	32,780,050	\$540,870.83
2 <sup>nd</sup> Level Sustained	157,265,359	\$2,594,878.42

**Class 2 Properties (\$3 million+)**

<b>Action</b>	<b>Assessed Value (AV)</b>	<b>Dollar Value (DV) (AV ÷ 100 x 1.85)</b>
1 <sup>st</sup> Level Cases Appealed to RPTAC (excluding withdrawn cases)	51,878,929,248	\$959,760,191.09
1 <sup>st</sup> Level Cases Appealed to RPTAC resulting in 2 <sup>nd</sup> Level Stipulations (between the Petitioner and OTR)	6,241,963,437	\$115,476,323.58
2 <sup>nd</sup> Level Stipulation Agreements	5,857,355,826	\$108,361,082.78
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed and 2 <sup>nd</sup> Level Stipulation Agreements)	384,607,611	\$7,115,240.80
1 <sup>st</sup> Level Cases Appealed to and decided by RPTAC	45,636,965,811	\$844,283,867.50
2 <sup>nd</sup> Level (RPTAC) Actions	44,882,955,465	\$830,334,676.10
Impact (Difference between 1 <sup>st</sup> Level Cases Appealed to RPTAC and 2 <sup>nd</sup> Level Actions)	754,010,346	\$13,949,191.40
2 <sup>nd</sup> Level Increases	140,000,000	\$2,590,000.00
2 <sup>nd</sup> Level Reductions	7,418,882,244	\$137,249,321.51
2 <sup>nd</sup> Level Sustained	37,324,073,221	\$690,495,354.59

## Total Number of TY 17 Assessment Cases Heard per Commissioner

### Full-Time Commissioners

Commissioner	Case Count
Amato	722
Chan	1249
Jones	868
Sanders	794
Scott-Turner	1014
Syphax	853

### Part-Time Commissioners

Commissioner	Case Count
Dugas	0*
Isaac	486
Jackson	1793
Jenkins	53
Olliviera	587
Walker	71
Williams	1439

\*Due to extenuating circumstances, Mr. Dugas was not able to hear cases in TY 2017.

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.

### 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.

However, over the past five years, the Commission has done well, deciding 98.4% of its appeal

cases within the statutory deadlines. Based on OTR's 1<sup>st</sup> level reported caseload of over 10,000 appeals, the Commission expects approximately 4,200 to 4,500 valuation appeals for Tax Year 2018.

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 on the Commission is another issue that impacts the performance of the Commission. After losing two of its members last year, the Commission was very fortunate to fill those vacancies with very-qualified real estate professionals, who I believe will be great assets, since both have the kind of knowledge the Commission needs.

### **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



also 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).

### **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 by 120%, from 887 electronic cases filed in TY 2015, to 1,948 cases filed in TY 2017.

The Commission produced two new Public Service Announcements that have been recorded by DC Cable Television. In the effort to improve the Commission's community outreach efforts, the Commission produced short segments for DC Cable's "*Did You Know*" program and started running the ads in 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 obtained a legislative change to our statute which had required that all Class 1 - residential property decisions (single-family dwellings and apartment buildings) be completed within 30 days of the hearing. The Commission pushed for an extension of the decision deadline for large apartment buildings (having 5 or more units) because the law did not reflect that the valuation of large apartment buildings are more complex, and require more time to review, than single-family dwellings or smaller apartment buildings.

This Commission, as well as the previous Board of Real Property Assessments and Appeals (BRPAA), has operated based on the notion that Class 1 residential property included multi-family dwellings, regardless of their size or the number of units they may have. As a result, large apartment buildings, which may have hundreds, or even thousands, of apartment units were classified and treated the same as single-family dwellings in the appeal process, requiring the Commission to make its decisions on such properties within the same 30-day time frame. The Commission believed that the 30-day decision deadline was not intended to be applied to large

multi-family apartment buildings, and the Commission did not find anything in the legislation that specifically mandated that result. The Commission therefore took the initiative to push for a change in the statute, recognizing that large residential apartment buildings are complex properties which require the same scrutiny, consideration, and expertise as large office buildings and should therefore have the same 80-day decision deadline as commercial properties have.

The Mayor responded to our request and made that legislative change. As a result, our performance rating for rendering timely decisions on residential properties in TY 2017 increased dramatically from the 65% to 86% for 1 to 4-unit dwellings and to 99.9% for multi-family apartment buildings. The Commission greatly appreciates the efforts of Mayor Bowser and Chairman Evans in securing the enactment of this desired legislation.

### **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, produced a Public Service Announcement (PSA) that was broadcast on DC Cable/Channel 16 informing the public of the Commission and its mission, 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 (2) new 30-second PSA’s for D.C. Cable’s “Did You Know” segment, which aired in February and March 2017.

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.