Opinion No. 1247

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
Tax Division

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA TAX DIVISION
APR 28 1986
FILED

LOUIS GRIEBLER,	:	
Petitioner,	:	
v.	:	Tax Docket No. 3543-85
DISTRICT OF COLUMBIA,	:	
Respondent.	:	

O R D E R

This matter came before the Court for trial on March 6, 1986. Petitioner, the owner of real estate in the District of Columbia located at 1320 L Street, S.E., known as Lot 58 in Square 1047, challenges the real property tax assessed against this property for Tax Year 1985 pursuant to D.C. Code §47-825 (i) (1981 ed.).

Based upon the record in this case and the evidence offered at trial, the Court makes the following Findings of Fact and Conclusions of Law.

Findings of Fact

1. The District's initial assessment of the subject property for Tax Year 1985 was $116,388. Petitioner appealed to the Board of Equalization and Review and obtained a reduction of value to $107,762.

2. Petitioner appealed to this Court claiming that the actual market value of his property was $88,141.

3. At trial, the District contended that the value of the subject property was $94,291. While the government approached the trial as a trial de novo, it based the proposed value of the property on the previously stipulated values of several similarly situated lots also located in Square 1047.[1]

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[1] A group of pro se litigants located on Captiol Hill entered into stipulated settlements with the District in Kerpschror v. District of Columbia, (Tax Docket No. 3542-85), for Lot 57, Gaynor v. District of Columbia, (Tax Docket No. 3541-85), for Lot 53, and Moolenaar v. District of Columbia (Tax Docket No. 3539-85), for Lot 55. This Court approved a stipulated value of $94,291 for each lot, although petitioner in this case was not involved in the settlement for the other

4. Petitioner testified that the comparable sales method of property valuation was the proper approach to calculating the property's value. He relied at trial on four sales from March 31, 1982, to November 10, 1983, to support his contention that the value of the subject property for Tax Year 1985 was $88,141. The first sale on March 31, 1982, was of the Kampschror property which was stipulated to have a value of $94,291 for Tax Year 1985. The second sale was of Lot 54 and the sale price was $100,000 on August 20, 1982. The third sale was of Lot 75, a property which is smaller than the subject property, on February 25, 1983, for $97,600. The value date for the Tax Year 1985 was January 1, 1984. The last sale relied upon by petitioner occurred on November 10, 1983, and was of Lot 80 which is on the opposite side of Square 1047 from the subject property and is larger (26 more square feet).

Conclusions of Law

The burden of proof is on petitioner to provide evidence sufficient to prove that the challenged value is arbitrary, excessive, or otherwise erroneous and unlawful. Superior Court Tax Rule 11(d). See, e.g., Myner v. District of Columbia, 411 A.2d 59, 60 (D.C. 1980); District of Columbia v. Burlington Apartment House Co., 375 A.2d 1052, 1057 (D.C. 1977) (en banc). To provide a basis for invalidating respondent's value, petitioner must show that it was erroneously concluded.

In this case, the evidence supporting respondent's conclusion of value is overwhelming: four of the five practically identical properties to the subject Lot 58, which are adjacent to the subject property, have either been stipulated to have a value of $94,291 for Tax Year 1985 (Lots 57, 55

and 53) or have sold for a higher price than that stipulated (Lot 54 for $100,000 on August 20, 1982). Three of the properties relied upon by petitioner (Lots 57, 54, and 75) thus support respondent's concluded value. The sole remaining sale relied upon by petitioner is of a property on the other side of Square 1047 from the subject property and cannot be taken as expressing "the will of the market when the evidence of that sale is contrasted against the substantial data illustrating" the validity of respondent's concluded value of the property of $94,291 for Tax Year 1985. See Eileen T. Leahy v. District of Columbia, Tax Docket No. 3945-84 (D.C. Super. Ct., August 21, 1984).

The Court is satisfied that petitioner has failed to meet his burden of proving the assessment erroenous. Evidence proving respondent's conclusion as to value is clear. Petitioner has offered no persuasive evidence to the contrary. Accordingly, the Court finds respondent's estimate of value to be accurate.

Wherefore, it is this 25th day of April, 1986,

ORDERED that the appropriate assessment value of the subject property for purposes of District of Columbia real property taxation for Tax Year 1985 is $94,291; and it is

FURTHER ORDERED that petitioner is entitled to a refund of real property taxes paid for the Tax Year 1985, beginning July 1, 1984, and ending June 30, 1985, on Lot 58 in Square 1047, in the District of Columbia, and that the total amount of this refund is $164.35 with interest thereon at the rate of six percent per annum, as provided by law, from March 29, 1985, to the date of refund; and it is

FURTHER ORDERED that respondent cause the assessment record card for the above-specified property to be altered to

reflect this Court's determination that the estimated market value of this property for purposes of District of Columbia real property taxation for Tax Year 1985 is $94,291.

JUDGE IRALINE G. BARNES

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