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SUPERIOR COURT OF THE DISTRICT OF COLUMBIA  
TAX DIVISION

JAN 14 1988

GINETTE V. PATCH \*  
Petitioner, \*  
v. \*  
DISTRICT OF COLUMBIA \*  
Respondent. \*

FILED

Tax Docket  
Nos. 3891-87  
4009-87

ORDER

This matter came before the Court for trial. Petitioner, the owner of property in the District of Columbia located at 2302 Kalorama Road, N. W., known as Lot 16 in Square 2522, challenges the real property taxes assessed against that property for Tax Years 1987 and 1988 pursuant to D.C. Code §47-820 (1987 Repl. Vol.).

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 subject property is located at 2302 Kalorama Road, N. W., Lot 16 in Square 2522 (hereinafter referred to as "the property"), in the District of Columbia.

2. The property contains 6,750 square feet of land and is improved by a two-story brick house containing 4,672 square feet of gross building area. The house was built in 1927.

3. Respondent assessed the property at \$469,472 for Tax Year 1987 and at \$650,000 for Tax Year 1988. Both assessments were appealed to and sustained by the Board of Equalization and Review.

4. Petitioner paid the taxes on the property for Tax Year 1987 in the amount of \$5,581.16, and for Tax Year 1988 in the amount of \$7,747.

5. Petitioner timely filed suit in these cases on March 30, 1987, and October 29, 1987 for Tax Years 1987 and 1988, respectively, and her appeals were consolidated for trial.

6. At trial, Petitioner presented no witnesses and relied on her own testimony that her property is not equal in size or convenience and other amenities to other properties in the area, yet is assessed at a higher rate. She stated that her property is adjacent to two non-residential properties and their parking lots, embassies of countries in different time zones, which produce much noise at all hours making her home a less desirable property meriting assessment at a lower rate. Petitioner's testimony incorporated photographs of her property and the surrounding neighborhood depicting numerous embassy cars and scattered debris.

7. Respondent presented the testimony of the assessor, Joseph F. Morey, Jr., who stated that the assessments made against the property in the amounts of \$469,472 and \$650,000, respectively, for Tax Years 1987 and 1988 were based upon an assessment ratio study of Petitioner's neighborhood for Tax Year 1987 and individual equalization of all 177 properties in that neighborhood for Tax Year 1988.

8. The assessment sales ratio for Tax Year 1987 indicated that the median ratio for the six sales in Petitioner's neighborhood required the application of a 34 percent reassessment factor to the properties in that neighborhood, and such a factor was applied to arrive at the Tax Year 1987 assessments in that neighborhood.

9. For Tax Year 1988, Mr. Morey stated that appeals (involving 66 of the 177 properties in Petitioner's neighborhood) to the Board of Equalization and Review produced sufficient information to permit and require complete equalization of all 177 properties. This equalization process resulted in the \$650,000 assessed valuation of the property for Tax Year 1988.

10. Petitioner's evidence failed to rise above the subjective level since she did not relate any specific market data to demonstrate that the property was either over assessed or out of equalization for either Tax Year 1987 or Tax Year 1988.

#### CONCLUSIONS OF LAW

"In coming to Court ... owners of residential real estate who believe themselves aggrieved by assessments should be prepared to support their ideas of market value with concrete evidence ...." Klaus Klatt v. District of Columbia, Tax Docket No. 2116, 99 Wash. D.L. Repr. 1113 (D.C. Super. Ct., June 10, 1971).

The burden of proof is on the Petitioner to provide evidence sufficient to prove that challenged assessments are arbitrary, excessive, or otherwise erroneous and unlawful. Superior Court Tax Rule 11 (d). See, e.g., Wyner 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 an assessment, Petitioner must show that the assessment was erroneously determined.

Superior Court review of a tax assessment is de novo, necessitating competent evidence to prove the matters at issue. Id. The correct assessments of the subject

property for Tax Years 1987 and 1988 are the present market values for assessment purposes -- the values of benefits associated with the ownership of the property -- determined as of January 1, 1986 and January 1987, respectively.

Upon consideration of the pleadings filed and the arguments presented at trial, the Court finds that Petitioner has not met her burden of proving that the assessments are arbitrary or excessive. The Court empathizes with the Petitioner in her complaints about the noisy embassy environment, and the overall percentage of increase in the 1987 and 1988 assessments but the Court is not persuaded by Petitioner's evidence that the assessment of her property should be reduced.

The Court concludes that "[f]ar from bearing h[er] burden of proof, Petitioner in th[ese] cases has presented no evidence upon which the court could [lawfully] reduce the [challenged] assessment[s] ... as made." Klaus Klatt, supra, at 1118. Respondent's evidence, on the other hand, was grounded on sales and other market data concerning neighboring properties in an attempt to attain equalization.

Accordingly, it is this 14<sup>th</sup> day of January, 1988, ORDERED that Respondent's assessments against the property designated as Lot 16 in Square 2522, for purposes of District of Columbia real property taxation for Tax Years 1987 and 1988, be, and they are hereby sustained; and it is

FURTHER ORDERED that the petitions filed in the above-captioned cases on March 30, 1987 and October 29, 1987, be, and they are hereby, DENIED with prejudice.

SO ORDERED.

  
JUDGE IRALINE G. BARNES

  
1/14/88

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