

**Government of the District of Columbia
Office of Tax and Revenue
Real Property Tax Administration
Real Property Assessment Division**



**NEW OWNER
First Level Administrative Review Application**

The Office of Tax and Revenue (OTR) strives to assess property at 100% of estimated market value. Estimated market value is defined as the most probable price that a buyer would pay a willing seller on the open market. As the property owner, you are given the opportunity to dispute the assessment of your real property through a formal appeal process. The process involves three levels of appeal, beginning with the First Level Administrative Review. Subsequent steps include appealing before the Real Property Tax Appeals Commission and DC Superior Court. You must, however, start at the First Level before proceeding to the next levels of appeal. Please complete the following information in order to file the First Level appeal of your property. Mail to OTR this form with supporting documentation to the post office box indicated below.

YOU MUST FILE YOUR APPEAL WITHIN FORTY-FIVE (45) DAYS OF THE DATE OF TRANSFER, OR APRIL 1, WHICHEVER DATE IS LATER. IN ORDER TO APPEAL YOUR PROPOSED VALUE, THE TRANSFER MUST HAVE OCCURRED ON OR BEFORE SEPTEMBER 30 OF THE PRIOR TAX YEAR.

*Owner's Name: _____ *Square: _____ *Suffix: _____ *Lot: _____
 *Property Address: _____ *City: _____ *State: _____ *Zip: _____
 *Contact Phone Numbers: _____ E-mail: _____
 *Date of Transfer _____ *Recordation Instrument Number _____

* Required information

Please indicate the basis for your appeal (examples of supporting documentation are shown below):

<input type="checkbox"/> Estimated Market Value	Examples: • recent written appraisal • recent settlement statement • property insurance documents
<input type="checkbox"/> Equalization	Example: a listing of properties that you consider to be comparable to your property.
<input type="checkbox"/> Classification	Indicate current use of the property, and date the use started: Date: _____ <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Mixed Use Note: If the appeal is based on Class 3 or Class 4 classification, do NOT use this form, call (202) 442-4332 for appeal information.
<input type="checkbox"/> Property Damage or Condition	Examples: •cost estimates •damage claims.
TOTAL VALUE: \$	REQUESTED TOTAL VALUE: \$

Will you be appealing any other properties? Yes No, If Yes, please complete an appeal application for each.

Please return your completed form, along with all supporting documentation, to the address below and keep a copy for your records. Your appraiser will review your submission and render a written decision within 30 days of receipt of your appeal.

Return completed form to:

Office of Tax and Revenue
Real Property Tax Admin. - Appeals Section
PO Box 71440
Washington, DC 20024

Print Name: _____
 Owner/Agent Signature: _____
 Date (mm/dd/yyyy): _____
 Daytime Phone: _____
 Evening Phone: _____

**If not the owner, a Letter of Agent Authorization must be attached.

Assessment information about your property and comparable properties may be found on our Web site located at, <http://www.cfo.dc.gov/otr/>, or you may call (202) 727-4TAX (4829) for assistance.