EXHIBIT A

Government of the District of Columbia

Mayor Anthony A. Williams

Office of the Chief Financial Officer

Office of Tax and Revenue

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Office of Tax and Revenue

Real Property Tax Administration

FY 2003 Assessment Ratio Survey Report

Real Property Tax Administration
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August 30, 2002

Board of Zoning Adjustment
District of Columbia
CASE NO.16852
EXHIBIT NO.345A2

Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

August 30, 2002

The Honorable Anthony A. Williams
And
The Honorable Linda Cropp

In accordance with D.C. Code § 47-823(c), I am pleased to submit the Office of Tax and Revenue's 2003 Assessment Ratio Report. This report measures the quality of real property assessments within the District of Columbia.

Uniform and accurate assessments are the foundation of fair property taxation. District law and the Federal Constitution require that all real property subject to property taxation be assessed uniformly. District law also requires that assessments be based on the estimated market value (fair market value) of the property. Therefore, uniformity and market value are the standards used to measure the quality of the assessment work performed by the Real Property Tax Administration.

This report measures assessment quality by looking at the most recent reassessment program and comparing the results of that effort to actual market conditions. District law required that two-thirds of all real property be assessed last year. Because the law was changed to move back to annual assessment starting in FY 2001, RPTA's most recent program resulted in approximately 114,000 reassessment notices being issued in March 2002. These reassessments reflected our estimates of property values as of January 1, 2002. To provide an objective quality measure of that work, this report tests those reappraisal results against actual market conditions for the 12 months in Calendar 2001.

The Office of Tax and Revenue has adopted the national standards for measuring property assessment quality as outlined by the International Association of Assessing Officers. Those national standards, as well as our compliance with those standards, are discussed in the body of this report. The data show that the District has acceptable levels and uniformity of assessments.

I hope that you find this report useful and informative. Please feel free to share with me any suggestions that you may have to improve this report or the assessment process in the District of Columbia.

Sincerely,

Herbert J. Huff

Herbert Huff
Deputy Chief Financial Officer
Office of Tax and Revenue

2003 ASSESSMENT RATIO REPORT

OVERVIEW

The Office of Tax and Revenue's Real Property Tax Administration (RPTA) appraises real property for purposes of property taxation. Properties are valued using the three approaches generally recognized by the appraisal profession: cost, sales comparison, and (when applicable) income. As required by statute, the District of Columbia is moving from a triennial assessment system back to an annual assessment cycle. All properties will be physically reviewed once every six years. During the review, the assessor will visit properties to verify property characteristics existing in our current assessment records. The characteristics include property type, size, quality of construction, condition of structure and any new improvements. In certain circumstances, neighborhood inspections may be made in place of individual property inspections.

For FY 2002, we valued more than 55,000 properties. As we move back to annual assessment, we valued more than 114,000 for FY 2003 and we will value approximately 172,000 properties for FY 2004. This requires the use of mass appraisal techniques. While a fee appraiser is concerned with valuing one property at a time, an assessor is valuing whole neighborhoods. To accomplish this, special mass appraisal procedures are used. The assessor will review the data and calculate replacement cost for improvements much like the fee appraiser. Also, individual property type market trends may be developed. The assessor will review the sales from the area. In the District of Columbia, the Recorder of Deeds is a division of the Real Property Tax Administration (RPTA). When real property is transferred, the deed and transfer documents are filed with the Recorder. These documents are imaged and used as a record to change ownership on the assessment roll and capture sales information. The Assessment Division reviews all deeds and property sales prices as the deed transferring the property is recorded. In the assessor's review and analysis of the sales, the assessor will develop land rates, depreciation tables, and sales analysis and/or market trend reports. After completing the analysis, the assessor applies the factors uniformly throughout the neighborhood to value all comparable properties.

RPTA's work is reviewed by OTR's internal auditors, by the District's Auditor and is often scrutinized by individual property owners. We are continually striving for higher quality in assessment uniformity. Our quality control program begins with the individual assessor and the assessor's immediate supervisor. As work is completed, each supervisor reviews the analysis, making recommendations and approving the work. When the assessor completes the revaluation, the supervisor makes a random check using procedural and data editing checks. Following the completion of the revaluation, various computer edits are made to assure good valuation quality.

A measurement of quality is the assessed value/sale price ratio. A ratio is the relationship of two numbers, in this case assessed value and sale price. It measures how closely our values compare to the actual sales prices. The average assessed value/sale price ratio indicates the typical level of assessment. Because the marketplace is not perfect, there will always be properties that sell for more or less than can be anticipated due to factors such as sales between people unfamiliar with the market or buyers willing to pay extra for a unique property, among other reasons.

In mass appraisal and assessment ratio studies, we are not only concerned with the typical level of assessment as indicated by the average assessed value/sale price levels (ratios), but also the degree of spread, or variation, from the typical ratio. The measurement of variation is called the coefficient of dispersion (COD). The lower the COD, the more uniform the assessments.

In the balance of this report, we will give a more detailed explanation of the statistical terms as applied to assessment administration and quality control and explain the International Association of Assessing Officers' (IAAO) Standard of Performance for ratio studies. The final tables give an overview of assessment ratio statistics for all the neighborhoods in the District of Columbia for FY 2003 assessments.

RATIO STATISTICS

The purpose of this ratio study is to test the quality of the assessment product of the properties most recently valued, specifically Triennial Groups 1 and 2. From our most recent valuation, we have performed many ratio studies examining neighborhoods, types of structures, age of structures, etc. We use ratio studies as a performance gauge that includes several measures of central tendency. A measure of central tendency indicates the typical level assessments to actual selling prices of real estate. These may be the average of assessed value/sale price ratio, the weighted average of assessed value/sale price ratio or the median of assessed value/sale price ratio. The average assessed value/sale price ratio is simply the average of all the ratios in the sample. The weighted assessed value/sale price ratio is the result of dividing the total of the assessments by the total of the sale prices. The median assessed value/sale price ratio is the midpoint ratio of all ratios if the ratios are arrayed from highest to lowest.

In addition to the general level of assessments, we are also concerned with the relative spread or variation that individual ratios fall from the typical ratio. This is measured by the coefficient of dispersion. The coefficient of dispersion is calculated by dividing the average absolute deviation by the average ratio. To calculate the average absolute deviation, subtract the average ratio from the individual ratios and add all the results ignoring positive or negative signs and dividing by the number of ratios. The acceptable level for the coefficient of dispersion depends upon the type of properties being reviewed. Coefficients of dispersion should typically be 20% or less, depending on the types of properties being valued.

Another statistical measure used to gauge assessment uniformity is the Price-Related Differential (PRD). The PRD tests to see if higher and lower valued properties are

assessed at the same level. It is calculated by dividing the average ratio by the weighted ratio. Typically, PRDs have an upward bias. PRDs should range between 0.98 and 1.03, except for very small samples. For example, a PRD of 1.03 indicates under valuation of high priced properties, while a PRD of .98 shows an under valuation of low priced properties. Table 2 of this report illustrates a sample computation of these statistics.

Other descriptive statistical methods that may be used to analyze the assessment product are histograms, frequency distributions, scatter diagrams and coefficient of variation. Due to the scope of this report, we have not fully examined these here. For further information on statistics relating to assessments the IAAO's publication "Improving Real Property Assessment" is recommended.

RATIO STUDY STANDARDS - VALUES TO SALE PRICES

The International Association of Assessing Officers is a professional organization of assessing officials that provides educational programs, assessment administration standards and research on appraisal and tax policy issues. The IAAO has developed numerous standards and texts on appraisal and assessment administration. Additionally, the organization is a founding member of the national Appraisal Foundation that developed the Uniform Standards of Professional Appraisal Practice (USPAP).

The IAAO's Standard on Ratio Studies was first published in September 1980 and was revised in July of 1999. The Standard is advisory in nature. This Standard provides guidance to those performing ratio studies in the mass appraisal field regarding the design, statistics, performance measures and related issues in conducting ratio studies. The District of Columbia Real Property Tax Administration uses the fundamental ratio statistical measures of the Standard and has adopted IAAO's Assessment Ratio Performance Standard as the criteria to judge the performance of the District's re-valuations. See Table 1 below.

Table 1

Ratio Study Performance Standards

Type of Property	Measure of Central Tendency	Coefficient of Dispersion	Price-Related Differential
Single-Family Residential			
Newer, homogeneous areas	.90 - 1.10	10.0 or less	.98 - 1.03
Older, heterogeneous areas	.90 - 1.10	15.0 or less	.98 - 1.03
Rural residential and seasonal	.90 - 1.10	20.0 or less	.98 - 1.03
Income Producing Properties			
Larger, urban jurisdictions	.90 - 1.10	15.0 or less	.98 - 1.03
Smaller, rural jurisdictions	.90 - 1.10	20.0 or less	.98 - 1.03
Vacant Land	.90 - 1.10	20.0 or less	.98 - 1.03
Other Real and Personal Property	90 - 1.10	Varies with local conditions	.98 - 1.03

Source: Standard on Ratio Studies; International Association of Assessing Officers; Chicago, Illinois; July 1999; p.34.

Ratio studies may be performed for various reasons including appraisal accuracy and assessment equity studies, to judge the need for and management of a reappraisal, to identify problems with appraisal procedures, to assist in market analysis, and to adjust appraised values. Many ratio study design issues must be considered depending on the purpose of the ratio study.

This study considers unadjusted sales price data during calendar year 2001 before the date of finality for which assessments have become effective for FY 2003. Generally, only sales that are arms-length transactions between a buyer and seller are included in the study. Sales between related parties, with financial institutions or government agencies involved, or sales with extreme ratios which indicate abnormal transactions, have not been used in this study. An attempt was made to physically inspect all sales. Where property owners were not at home or failed to respond to the "Sales Verification Questionnaire" mailed to them, an exterior inspection only was performed. Thus, some of these transactions may have had conditions that should have warranted their exclusion from the study, but were not. Generally, the District's ratio performance is good and conforms to the IAAO Standard.

While several measures of central tendency may be calculated (average, median, and weighted average) the median is less affected by extreme ratios. Therefore, the IAAO observes in its Standard that the median is generally the preferred measure of central tendency for monitoring appraisal performance. For this reason, median ratios are used in this study to measure compliance with IAAO standards.

In circumstances where property values are rapidly changing, ratio statistics will be adversely affected. Where real estate prices have been increasing, ratio statistics will indicate a lower assessed value/sale price ratio. This rapid escalation in property values has lowered the average ratio. However, one should review the average deviation, coefficient of dispersion, and standard deviation to assure that assessments are uniform.

COMPARISON OF RPTA's VALUES TO SALE PRICES

Quality is the degree of excellence of a product or service. Also, quality is the extent to which a product measures up to certain standards. In this case, a measure of quality is the ratio study measuring whether the assessor appraised properties uniformly and at market value. The ratio study conducted in this report is based upon sales data collected, for the most part, after the time period of sales used by the assessor in the group of properties reassessed. Assuming the assessor applied the mass appraisal model uniformly to all properties, this ratio study should show uniformity of assessment. This ratio study is a cross-check by the RPTA management to assure quality of the mass appraisal. It was conducted on 7,360 improved residential property sales from January 1, 2001 to December 31, 2001 and compares the administration's valuations on the tax roll for FY 2003.

Table 3 summaries the Fiscal Year 2003 Real Property Assessment/Sale Ratio by neighborhood within the District of Columbia for residential properties. Table 4 displays similar information for commercial properties. Table 5 illustrates the frequency of assessment sale ratios, in the form of histograms, for residential properties by the three Triennial-Groups (Tri-Groups) of the city. Tri-Groups 1 and 2 were the most recently valued areas and Tri-Group 3 was valued two years ago. The sales used in this study were calendar year 2001 real estate sales. Thus, the charts in Table 5 indicate the performance of the most recent reappraisal in Tri-Groups 1 and 2 and the need for reappraisal in the remaining Tri-Group 3. Table 6 measures RPTA's compliance with nationally recognized assessment performance standards in the area most recently valued, Tri-Groups 1 and 2 for FY 2003.

The histograms in Figure 5 graphically represent the frequency distribution of individual ratios in the study and thus allowing comparison between the tri-groups. The general shapes of the graphs also help to illustrate the amount of dispersion existing in the data. A tall, narrow shape usually indicates less dispersion from the measure of central tendency, whereas a more flat and broad shape illustrates more dispersion and poor uniformity. The histogram for Tri-Groups 1 and 2, the most recently appraised areas, illustrates both good central tendency and reasonable dispersion. The measures of central tendency indicate that properties are valued at approximately 91% of sale price and that on average all other properties have very similar ratios as indicated by the 15% coefficient of dispersion. Because this was the most recently appraised area of the District, the appraisals are more current with the increasing real estate market.

Tri-group 3, the area appraised the longest time ago, shows a large number of ratios clustered around a slightly lower average ratio of 79%, and about the same number of ratios "dispersed" away from that average ratio.

The analysis from Table 6 and the following descriptive statistics indicates that values determined by assessors for the most recent triennial Groups 1 and 2 valuation attained a

uniform and appropriate level of value. In summary, the data show that properties consistently sell at a price close to the Department's values.

The 2003 Ratio Study shows that thirty-six residential neighborhoods in Tri-Group 1 and 2 were valued for FY2003 and had a sufficient number of sales to be statistically relevant. Twelve of the thirty-six neighborhoods met all applicable IAAO standards for assessment performance, and eight met all but one. In the case of commercial property, more weight is given to the income approach to valuation, and there are fewer sales allowing more thorough investigation. In the neighborhoods where data was adequate, all but one exceeded the IAAO's standard for median ratios.

Table 2

Illustration of Ratio Study Statistics

Sample Jurisdiction

(1) Property Number	(2) Sale Price	(3) Assessed Value	(4) Ratio A/S%	(5) Deviation From Average
1	$280,000	$224,000	80%	20%
2	$220,000	$192,500	88%	12%
3	$635,000	$555,750	88%	12%
4	$559,000	$517,000	92%	7%
5	$200,000	$190,000	95%	5%
6	$210,000	$204,750	98%	2%
7	$800,000	$800,000	100%	0%
8	$400,000	$400,000	100%	0%
9	$330,000	$333,000	101%	1%
10	$450,000	$461,250	103%	3%
11	$240,000	$252,000	105%	5%
12	$390,000	$419,250	108%	8%
13	$370,000	$416,250	113%	13%
14	$403,000	$458,000	114%	14%
15	$510,000	$599,250	118%	18%
TOTAL	**$5,997,000**	**$6,023,000**	**1500%**	**120%**

Average Ratio	=	Total of Ratios (4)	÷	Number of Sales (1)	=	**100%**
		1500%		**15**		
Weighted Ratio	=	Total of Assessed Values (3)	÷	Total of Sale Prices (2)	=	**100%**
		$6,023,000		**$5,997,000**		
Average Deviation	=	Total Deviations (5)	÷	Number of Sales (1)	=	**8%**
		120%		**15**		
Median Ratio	=	Middle Value of Data Array	=		=	**100%**
		(i.e. property #8)				
Coefficient of Dispersion	=	Average Deviation (5)	÷	Median Ratio (4)	=	**8%**
		8%		**100%**		
Price-Related Differential	=	Average Ratio (4)	÷	Weighted Ratio	=	**1.00**
		100%		**100%**		

TABLE 3

Fiscal Year 2003

Residential Real Property Assessment Ratio by Neighborhood

This table shows the real property assessment ratio data for residential properties. The ratios are of arms-length sales of properties and the Triennial Group number indicates the last year of valuation (Group 1 = FY 2003, Group 2 = FY 2003, Group 3 = FY 2001). The sales used sold between January 1, 2001 and December 31, 2001, compared with RPTA's values on the FY 2003 assessment roll. In neighborhoods with fewer than twenty sales, statistics have not been presented because of an insufficient sample size.

Type of Property: Residential

Number	Neighborhood	Number of Sales	Average Sale Price	Median Sale Price	Mean Ratio	Median Ratio	Triennial Group	Weighted Mean	Coefficient of Dispersion	Price-Related Differential
1	AMERICAN UNIVERSITY	109	$479,536	$470,000	70.2	70.3	3	69.1	10	1.02
2	ANACOSTIA	75	$102,347	$106,000	97.2	96.6	1	93.9	20	1.04
3	BARRY FARMS	33	$106,334	$110,000	99.9	102.3	1	99.1	11	1.01
4	BERKELEY	35	$756,923	$725,000	93.0	90.3	2	93.6	11	0.99
5	BRENTWOOD	28	$113,478	$112,500	101.0	94.9	1	99.0	15	1.02
6	BRIGHTWOOD	111	$213,767	$188,555	81.4	78.8	3	77.4	19	1.05
7	BROOKLAND	191	$142,048	$135,000	82.1	80.4	3	77.3	20	1.06
8	BURLEITH	49	$553,290	$458,500	92.9	90.6	2	91.1	11	1.02
9	CAPITOL HILL	209	$372,467	$369,000	90.8	89.8	2	88.6	13	1.02
10	CENTRAL	267	$460,627	$227,000	86.0	89.2	1	88.0	16	0.98
11	CHEVY CHASE	193	$458,087	$455,000	70.6	69.3	3	70.9	16	0.99
12	CHILLUM	26	$201,035	$201,788	86.6	81.6	3	82.9	19	1.04
13	CLEVELAND PARK	149	$398,301	$285,000	94.0	94.3	1	90.1	10	1.04
14	COLONIAL VILLAGE	16	$527,128	$497,000			3			
15	COLUMBIA HEIGHTS	384	$186,201	$165,750	91.8	91.0	1	85.7	21	1.07
16	CONGRESS HEIGHTS	103	$105,956	$110,000	99.6	99.6	1	97.0	17	1.03
17	CRESTWOOD	29	$500,398	$425,000	97.1	94.1	2	92.0	17	1.06
18	DEANWOOD	177	$99,482	$95,000	89.7	87.1	3	85.6	20	1.05
19	ECKINGTON	106	$174,349	$165,000	92.5	90.5	1	87.8	21	1.05
20	FOGGY BOTTOM	130	$247,322	$137,000	90.3	90.6	2	91.9	13	0.98

21	FOREST HILLS	104	$398,651	$218,000	91.3	89.8	1	93.1	17	0.98
22	FORT DUPONT PARK	109	$120,594	$120,000	96.3	95.7	1	93.8	15	1.03
23	FOXHALL	23	$471,598	$460,000	92.2	88.9	2	92.1	9	1.00
24	GARFIELD	66	$353,273	$267,750	92.3	91.2	1	90.4	12	1.02
25	GEORGETOWN	201	$772,508	$595,000	88.5	90.9	2	84.0	14	1.05
26	GLOVER PARK	117	$266,452	$195,000	88.2	87.0	2	89.2	14	0.99
27	HAWTHORNE	17	$475,915	$479,000			3			
28	HILLCREST	98	$127,184	$119,700	99.4	95.8	1	94.8	17	1.05
29	KALORAMA	212	$448,857	$286,275	86.1	85.5	1	84.8	17	1.02
30	KENT	25	$922,080	$765,000	86.4	82.1	2	83.4	21	1.04
31	LEDROIT PARK	104	$191,929	$182,500	86.1	87.8	1	80.3	23	1.07
32	LILY PONDS	31	$103,294	$100,000	88.4	87.0	3	84.9	15	1.04
33	MARSHALL HEIGHTS	32	$92,519	$86,995	97.1	96.7	1	90.7	19	1.07
34	MASS. AVE. HEIGHTS	6	$3,047,000	$3,118,500			1			
35	MICHIGAN PARK	35	$182,189	$190,000	83.3	79.5	2	80.8	16	1.03
36	MOUNT PLEASANT	227	$293,532	$290,000	88.1	87.0	1	85.9	15	1.03
37	N. CLEVELAND PARK	42	$523,113	$507,450	70.4	67.7	3	69.9	17	1.01
38	OBSERVATORY CIRCLE	90	$388,123	$155,000	88.0	86.8	1	81.2	14	1.08
39	OLD CITY #1	731	$220,239	$192,000	90.1	87.2	2	84.3	23	1.07
40	OLD CITY #2	902	$251,528	$194,950	88.3	91.5	2	86.6	18	1.02
41	PALISADES	53	$497,487	$460,000	91.8	91.8	2	91.6	13	1.00
42	PETWORTH	245	$144,504	$149,000	82.7	78.8	3	79.3	19	1.04
43	RANDLE HEIGHTS	105	$116,971	$120,000	99.6	97.2	1	96.8	12	1.03
45	R.L.A. (N.W.)	3	$54,833	$58,000			2			
46	R.L.A. (S.W.)	186	$267,148	$269,000	92.5	93.1	2	94.1	14	0.98
47	RIGGS PARK	60	$137,089	$139,750	89.5	85.5	3	88.0	11	1.02
48	SHEPHERD PARK	26	$373,031	$360,500	69.9	67.5	3	68.2	12	1.02
49	16TH STREET HEIGHTS	87	$258,498	$232,000	70.5	65.2	3	63.7	26	1.11
50	SPRING VALLEY	54	$1,056,544	$880,000	95.2	92.5	2	89.8	12	1.06
51	TAKOMA PARK	19	$164,204	$142,000			3			

52	TRINIDAD	169	$99,537	$104,000	95.3	94.1	1	89.3	23	1.07
53	WAKEFIELD	40	$279,138	$204,500	62.6	61.3	3	63.8	13	0.98
54	WESLEY HEIGHTS	97	$370,613	$315,000	88.9	89.8	2	90.0	11	0.99
55	WOODLEY	16	$861,844	$800,000			1			
56	WOODRIDGE	99	$134,932	$128,000	87.9	85.0	3	84.1	19	1.05

TABLE 4

Fiscal Year 2003

Commercial Real Property Assessment Ratio by Neighborhood

This table shows the real property assessment ratio data for commercial properties. The ratios are of arms-length sales of properties and the Triennial Group number indicates the last year of valuation (Group 1 = FY 2003, Group 2 = FY 2003, Group 3 = FY 2001). The sales used sold between January 1, 2001 and December 31, 2001, compared with RPTA's values on the FY 2002 assessment roll. In neighborhoods with fewer than twenty sales, statistics have not been presented because of an insufficient sample size.

Type of Property: Commercial

Number	Neighborhood	Number of Sales	Average Sale Price	Median Sale Price	Mean Ratio	Median Ratio	Trennial Group	Weighted Mean	Coefficient of Dispersion	Price-Related Differential
1	AMERICAN UNIVERSITY	1	$600,000	$600,000			3			
2	ANACOSTIA	10	$345,978	$229,000			1			
3	BARRY FARMS	2	$246,250	$246,250			1			
5	BRENTWOOD	10	$560,500	$447,500			1			
6	BRIGHTWOOD	8	$327,107	$247,500			3			
7	BROOKLAND	11	$498,818	$135,000			3			
9	CAPITOL HILL	15	$665,433	$370,000			2			
10	CENTRAL	60	$23,097,789	$13,937,500	87.1	94.0	1	90.4	17	0.96
11	CHEVY CHASE	1	$32,700,000	$32,700,000			3			
12	CHILLUM	1	$260,000	$260,000			3			
13	CLEVELAND PARK	1	$2,227,960	$2,227,960			1			
15	COLUMBIA HEIGHTS	47	$423,148	$246,000	93.9	90.9	1	85.4	17	1.10
16	CONGRESS HEIGHTS	16	$205,438	$171,250			1			

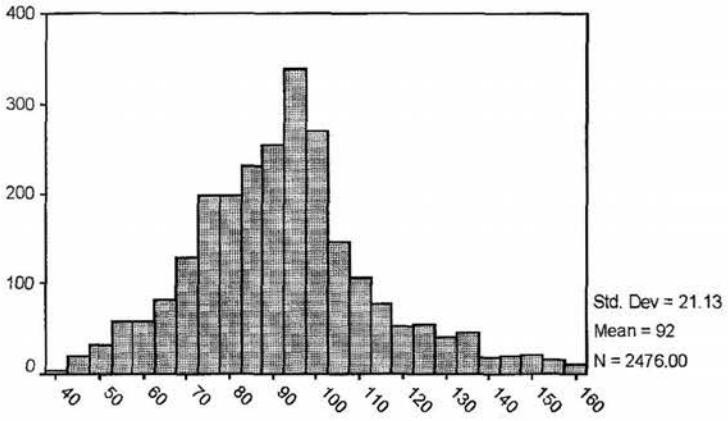
18	DEANWOOD	5	$127,829	$65,000			3			
19	ECKINGTON	16	$159,394	$115,000			1			
20	FOGGY BOTTOM	1	$67,000,000	$67,000,000			2			
22	FORT DUPONT PARK	1	$465,000	$465,000			1			
24	GARFIELD	1	$600,000	$600,000			1			
25	GEORGETOWN	13	$955,272	$700,000			2			
26	GLOVER PARK	2	$388,000	$388,000			2			
28	HILLCREST	14	$303,071	$192,500			1			
29	KALORAMA	4	$5,575,500	$925,000			1			
30	KENT	2	$419,000	$419,000			2			
31	LEDROIT PARK	13	$183,719	$165,000			1			
32	LILY PONDS	2	$400,000	$400,000			3			
33	MARSHALL HEIGHTS	7	$180,714	$150,000			1			
36	MOUNT PLEASANT	15	$1,146,435	$525,000			1			
38	OBSERVATORY CIRCLE	1	$2,150,000	$2,150,000			1			
39	OLD CITY #1	67	$187,737	$155,000	90.5	95.5	2	90.4	22	1.00
40	OLD CITY #2	54	$2,785,563	$352,000	82.6	77.7	2	87.8	30	0.94
41	PALISADES	2	$1,302,750	$1,302,750			2			
42	PETWORTH	26	$151,423	$131,500	89.3	84.2	33	84.7	21	1.05
43	RANDLE HEIGHTS	12	$233,583	$137,000			1			
44	R.L.A.(N.E.)	1	$34,225,000	$34,225,000			2			
46	R.L.A. (S.W.)	3	$37,441,690	$31,650,000			2			
47	RIGGS PARK	1	$680,000	$680,000			3			
48	SHEPHERD PARK	1	$293,000	$293,000			3			
49	16TH STREET HEIGHTS	5	$262,800	$300,000			3			
51	TAKOMA PARK	3	$836,667	$450,000			3			
52	TRINIDAD	6	$122,250	$99,500			1			
54	WESLEY HEIGHTS	1	$409,800	$409,800			2			
56	WOODRIDGE	8	$258,385	$180,090			3			
66	FORT LINCOLN	1	$1,110,000	$1,110,000			3			

TABLE 5

HISTOGRAMS OF RESIDENTIAL SALES RATIOS

RESIDENTIAL SALES RATIOS

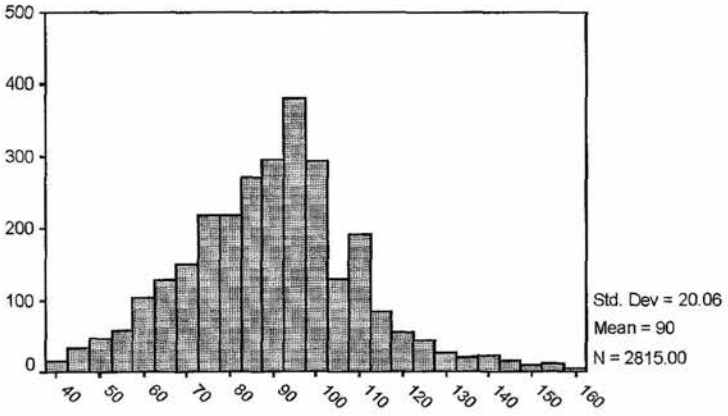
TRI: 1



A/S RATIO

RESIDENTIAL SALES RATIOS

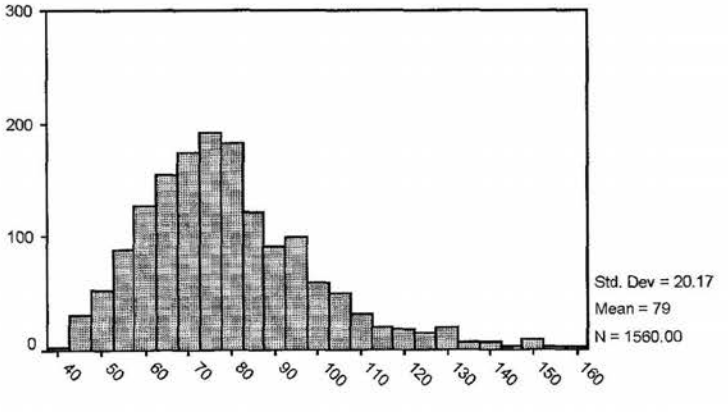
TRI: 2



A/S RATIO

RESIDENTIAL SALES RATIOS

TRI: 3



A/S RATIO

TABLE 6

Fiscal Year 2003

Compliance with IAAO Ratio Study Performance Standards for Tri Groups 1 and 2 FY 2003 Assessments

The International Association of Assessing Officers sets advisory standards for assessment statistics. These standards are discussed in Section III of the text. A "+" indicates compliance with the standard.

2003	Residential Median Ratio	Residential Coefficient of Dispersion	Residential Price-Related Differential	Commercial Median Ratio
Anacostia	+	×	×	Ø
Barry Farms	+	+	+	Ø
Berkley	+	×	+	Ø
Brentwood	+	+	+	Ø
Burleith	+	+	+	Ø
Capitol Hill	×	+	+	Ø
Central	×	×	+	+
Cleveland Park	+	+	×	Ø
Columbia Heights	+	×	×	+
Congress Heights	+	×	+	Ø
Crestwood	+	×	×	Ø
Eckington	+	×	×	Ø
Foggy Bottom	+	+	+	Ø
Forest Hills	+	×	+	Ø
Fort Dupont Park	+	+	+	Ø
Foxhall	+	+	+	Ø
Garfield	+	+	+	Ø
Georgetown	+	+	×	Ø
Glover Park	×	+	+	Ø
Hill Crest	+	×	×	Ø
Kalorama	×	×	+	Ø
Kent	×	×	×	Ø
LeDroit Park	×	×	×	Ø
Marshall Heights	+	×	×	Ø
Mass. Ave. Heights				Ø
Mount Pleasant	×	+	+	Ø
Observatory Circle	×	+	×	Ø
Old City 1	×	×	×	+
Old City 11	+	×	+	×
Palisades	+	+	+	Ø
Randall Heights	+	+	+	Ø
R.L.A. NW				Ø
R.L.A. SW	+	+	+	Ø

Spring Valley	+	+	×	Ø
Trinidad	+	×	×	Ø
Wesley Heights	+	+	+	Ø
Woodley				Ø

+ = Meets IAAO Standard
× = Does not meet IAAO Standard
Ø = Insufficient data

EXHIBIT B

Loughboro Road, N.W.

House No.	Lot #	Land Area	Bldg. Sq. ft.	Old Value	2003 Proposed Value
*4901	0031	7,513	4,373	$ 603,685	$ 737,100
5218	0033	6,423	5,000	$ 726,497	$ 887,050
5220	0022	6,008	4,306	$ 404,651	$ 494,080
5222	0029	6,430	4,410	$ 483,880	$ 590,820
5224	0027	5,923	4,633	$ 524,048	$ 639,860
5226	0888	7,670	4,009	$ 461,451	$ 563,430
5228	0020	6,716	5,261	$ 597,205	$ 677,520
5230	0021	6,654	6,110	$ 665,762	$ 812,900
5232	0014	5,010	4,107	$ 432,273	$ 527,810
5236	0013	5,415	3,426	$ 379,943	$ 463,910
5240	0012	6,379	3,960	$ 440,761	$ 538,170
5246	0025	8,476	4,429	$ 484,931	$ 592,100
5249	0882	8,994	4,425	$ 533,873	$ 651,860
5254	0900	40,815	5,064	$ 1,127,878	$ 1,252,160
5264	0011	11,353	4,319	$ 570,096	$ 696,090
5266	0878	12,111	2,718	$ 448,896	$ 548,100
5270	0877	12,450	3,312	$ 601,274	$ 734,160
5274	0876	7,022	3,014	$ 372,623	$ 454,970
5282	0828	6,548	2,946	$ 369,571	$ 451,250
		177,910	79,822	$10,229,298	$ 12,313,340

Watson St., N.W.

House No.	Lot #	Land Area	Bldg. Sq. ft.	Old Value	Proposed Value
*4919	0875	9,350	5,546	$ 764,647	$ 933,630
5161	0034	9,650	3,703	$ 517,902	$ 632,360
5169	0023	9,518	3,674	$ 588,701	$ 718,800
5175	0030	9,528	4,078	$ 652,404	$ 796,590
5181	0026	9,411	3,926	$ 679,102	$ 829,180
5187	0837	7,042	2,759	$ 436,435	$ 532,890
5193	0842	11,942	3,549	$ 539,679	$ 658,950
5201	0854	6,920	4,089	$ 501,785	$ 612,680
5215	0853	6,486	2,842	$ 579,300	$ 707,330
5223	0028	7,345	3,994	$ 538,012	$ 656,910
5231	0871	8,189	3,803	$ 493,114	$ 602,090
5265	0878	17,825	2,587	$ 537,794	$ 656,650
5269	0899	11,193	2,507	$ 456,521	$ 557,410
5275	0822	7,378	2,692	$ 382,142	$ 466,600
		131,777	49,749	$7,667,538	$9,362,070

*Corner Lot, Palisades Lane, N.W.

RESPONSE OF ST. PATRICK'S SCHOOL TO THE OFFICE OF PLANNING SUPPLEMENTAL REPORT DATED NOVEMBER 2, 2002

I. TERM LIMIT

The Office of Planning ("OP") originally recommended the approval of the junior high school at 4925 MacArthur Blvd. on a permanent basis and did not alter that position in its direct testimony at the public hearings. At the final hearing, however, the BZA requested that OP consider a term limit. OP therefore filed a Supplemental Report dated November 8, 2002. In that report, OP recommended a ten-year term, with a reduction in the maximum number of students from sixty to forty. OP previously had recommended an automatic increase to sixty students after one year of demonstrated compliance with the conditions at the forty-student level.

The concept of a term limit for the use of a building owned by an independent school and used for school purposes is highly unusual. The following schools operate pursuant to Board of Zoning Adjustment approval with no term limit:

Beauvior	Edmund Burke School
The National Cathedral School	Sidwell Friends School
St. Albans	The Lab School
St. Patrick's School (on Whitehaven Parkway)	Georgetown Day School
Lowell School	The Kingsbury School
Field School	The Owl School
Naylor Road School	Sheridan School
St. John's College High School	Gonzaga School
Levine School of Music	Maret School
National Presbyterian School	Owl School

Term limits impose extreme difficulties for schools that need to construct or renovate existing buildings. In this case, St. Patrick's needs to invest a minimum of $750,000 into the

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Exhibit No. 345-B

building to bring it to current code standards. In addition, there will be costly expenditures associated with addressing the drainage problem consistent with National Park Service standards, installing steps in the retaining wall and the necessary fencing and buffering. There is obvious difficulty in committing to an investment of this magnitude if the school is approved for a term of less than ten years. A short-term approval would be tantamount to a denial of the application because of the sizable investment in the property that is required.

Term limits are far more common for nursery school programs. In many cases, these programs operate in single-family houses or existing church or synagogue buildings and therefore do not require new construction. For that reason, the term limits associated with some of these programs can be more workable than those associated with schools that accommodate kindergarten and higher grades. Further, primary school parents require certainty in the continuity of grade levels offered by an institution. Such is not the case with nursery schools. As a result, a short term limit can completely undermine the viability of a primary program. For example a prospective fifth grader may not choose St. Patrick's unless he or she is assured that the junior high will be operating at least until he has completed the eighth grade.

In light of the foregoing, St. Patrick's willingness to agree to a ten-year term represents an extraordinary compromise on its part, further demonstrating its commitment to achieving a workable relationship with its neighbors. A term of this duration, accompanied by the extensive conditions and oversight of the new Zoning Enforcement Officer, the community meeting process, the initial enrollment of forty and the ability to expand only with demonstrated successful operation, will all greatly reduce any potential impacts associated with the use.

II. ENROLLMENT LIMIT

St. Patrick's has demonstrated, through the extensive expert testimony, that the school is not likely to result in objectionable impacts at the proposed enrollment level of sixty. The highly

limited drop-off, pick-up and outdoor uses, the daytime hours, the maintenance of significant open space and the proposed buffering will all result in no adverse impacts. In the interest of attempting to address community concerns, however, the school agreed to OP's proposal for an initial enrollment of 40 with an automatic increase to 60 after one year of successful operation. OP's most recent approach, which eliminates the automatic increase is more difficult. While the school initially concluded that the program could function with 40 students, and no fewer, the long-term prospects for the program at 40 are poor. A recent review of the actual costs associated with the program based on the current experience in the leased space at 4880A MacArthur Boulevard has indicated that the economics of the program will be extremely fragile if the program is limited to forty students for several years.

For that reason, we request that the Board, prior to considering a reduction in enrollment, revisit the original concept proposed by the Office of Planning. Specifically, that proposal involves an initial enrollment of 40 and the ability to increase automatically after one year only if the Zoning Enforcement Officer has concluded that all conditions have been observed. Ample protections for the community are included in the language of that condition.

Given the extensive institutional use history of the building and the ample size of the building and the site, sixty students will in no way test the limits of this property. The previous user regularly held large evening meetings that involved extensive spillover parking and late night conversation in the parking lot behind the building. The proposed use will represent a significant improvement over the existing conditions in terms of parking and night use. While the actual hours of use of the building for educational purposes will increase, those hours will be during the day and not the night, and the traffic impacts related to the use will be far less intense.

III. OFFICE OF PLANNING'S REVISED CONDITIONS

St. Patrick's generally supports the revisions to the proposed conditions with some ~~minor~~ exceptions:

Condition No. 1: Enrollment – The initial enrollment will be for up to 40 students. After the first year, enrollment may be increased to not more than 60 students. Prior to any increase in enrollment over 40 students, the applicant will submit a report to the Compliance Specialist in the Office of Zoning and the representatives of the community liaison program demonstrating compliance with all conditions of approval. After consultation with the Office of Planning, DDOT, ANC-3D, and representatives of the community liaison program, the Compliance Specialist will permit the increase in enrollment if he or she concludes that the applicant has complied with the conditions of the BZA Order.

Condition No. 3: Hours – St. Patrick's has added the ability for faculty and staff to enter the building after 6:00 p.m. in the event of an emergency.

Condition No. 7: Drop-Off/Pick-Up – Contrary to the recommendation of DDOT, the Office of Planning eliminated the option for direct drop-off by carpooling parents in its revised conditions. St. Patrick's has always provided that carpooling parents with at least three middle school students may drop off students at the bus stop in front of this subject property. The carpooling program at St. Patrick's has been a tremendous success and the expansion of that program to include three-student carpools for 4925 MacArthur would benefit the school and the community.

Condition No. 8: Lighting – The Applicant's version of this condition has always included an opportunity for abutting property owners and the ANC to comment on any proposed lighting, fencing and signage. The Office of Planning has eliminated that requirement to seek

community comment. The Applicant believes that community comment on these items is important for the establishment of a good working relationship with the neighbors.

Condition No. 10: Parking – The Office of Planning has omitted the language that specifically allows tandem parking. Tandem parking will benefit the school and the community. In addition, this condition should refer to a minimum of 15 parking spaces.

Condition No. 17: Community Liaison Group – The Office of Planning has revised this condition to allow more flexibility in the composition of the community liaison group. The Applicant does not object to the proposed change.

IV. CONCLUSION

The Applicant's willingness to accept a dramatic revision of its originally proposed program by agreeing to a term limit further demonstrates its willingness to address articulated concerns. St. Patrick's is confident that the school will function successfully at the forty student level with an automatic increase upon demonstration of compliance.

Respectfully submitted,

SHAW PITTMAN

By _____
Allison C. Prince

Certificate of Service

I hereby certify that on November 22, 2002, a copy of the foregoing document was delivered by hand, to the following:

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