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BOARD OF ZONING ADJUSTMENT
District of Columbia
CASE NO. 17337
EXHIBIT NO. 108

March 15, 2010

BY HAND

Marc D. Loud, Chair
Board of Zoning Adjustment
441 Fourth Street N.W., Suite 210 S
Washington, D.C. 20001

Kinley R. Bray
Attorney
202.715.8572 DIRECT
202.857.6395 FAX
bray.kinley@arentfox.com

Reference Number
029598.00001

Re: Application of N Street Follies, BZA Case No. 17337

Dear Chairman Loud and Members of the Board:

On behalf of Party in Opposition Tabard Corporation, we hereby oppose the Applicant's motion of March 11, 2010 requesting a continuance of the hearing presently scheduled for Tuesday, March 16.

The Applicant's most recent effort to delay the hearing on the merits in the above-referenced case smacks of desperation. It appears that, after five long years of postponements, promises to listen to community concerns, promises to conform the plans being reviewed by the BZA to plans pending at HPRB, and promises to return to HPRB prior to coming back to this Board to resolve issues in the unrelated and parallel case pending there, this Applicant will do anything to avoid a determination on the merits of its application. Further delay in this case will be highly prejudicial to the Party Opponent, Tabard Inn, and to the community at large. We urge you to deny the Applicant's motion for continuance, and in support, offer the following:

Procedural History

As detailed in Tabard's Motion to Strike dated April 24, 2009, the instant application was filed on **March 31, 2005—nearly five years ago**. The Applicant requested postponement before the first hearing on this application ever commenced, positing exactly the same grounds stated in the March 11, 2010 Motion for Continuance: that the plans would need to be changed prior to consideration and/or approval by HPRB. Since this Application was filed, the Applicant has requested postponement of a hearing on the merits of this case no less than five (5) separate times.[1] The following chronology of the proceedings in this case demonstrates the obstructionist tactics used by this Applicant throughout these proceedings to avoid a full and fair hearing of this case and a resolution on the merits:

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[1] In fact, the Applicant has requested six separate continuances, but we are not counting the incident on December 8, 2009, wherein counsel for the Applicant had a family emergency to tend to. Party Opponents did not oppose the continuance requested on that date.

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Washington, DC 20036-5339
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Los Angeles, CA 90013-1065
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Board of Zoning Adjustment
District of Columbia
CASE NO. 17337
EXHIBIT NO. 108

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March 31, 2005	Application Filed
November 1, 2005	First Scheduled Hearing **Applicant Requests Continuance**
January 10, 2006	Applicant files revised plans
January 24, 2006	Hearing—Applicant completes case in chief Due to lack of time, hearing is continued until February 28, 2006
February 21, 2006	Applicant files revised plans
February 28, 2006	Second Scheduled Hearing **Applicant Requests Continuance**
June 27, 2006	Third Scheduled Hearing **Applicant Requests Continuance** Board Dismisses Case for Mootness based on HPRB concept denial
June 5, 2008	Court of Appeals remands case to BZA for further proceedings, holding that dismissal as moot was not warranted
January 2009	BZA schedules hearing on remand for April 28, 2009
February 2009	**Applicant Requests Continuance**
April 14, 2009	Applicant files revised plans
April 28, 2009	Board hears Applicant's request for continuance, Party Opponent's motion to strike supplemental materials on remand, sets in hearing on motion to strike for June 2, 2009
June 2, 2009	Board sets schedule on remand. All revisions to plans are to be filed with BZA and served on all parties no later than July 31, 2009. No further revisions will be accepted after this date.
July 31, 2009	Applicant files revised plans.
October 6, 2009	Third Scheduled Hearing. Applicant completes its case in chief. Due to lack of time, hearing is postponed to December 8, 2009.
December 8, 2009	**Applicant Requests Continuance** (due to medical emergency; request is unopposed by Party Opponents). Hearing is rescheduled to March 16, 2010
March 11, 2010	**Applicant Requests Continuance**

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Waste of Administrative Resources

This Applicant has been running a shell game for these past five years, in which Tabard, the other parties in opposition, and this Board have been compelled to participate. The record in this case reflects that the Applicant has made numerous requests for postponement with the intention of revising the project plans. The parties in opposition have diligently prepared for a hearing and arrived back before the Board on every occasion to find that the Applicant is not prepared to go forward. Tabard has spent enormous sums of money and time in participating in this never-ending case, and will be highly prejudiced by any further delay in this matter, having not had the chance to present long-prepared and vast testimony and evidence to rebut the Applicant's case, some five months after that case was last presented.

This Applicant has shown blatant disregard for this Board's time, and that of the Advisory Neighborhood Commission, the Party Opponent, and others who have closely followed this case. Not only has the Board accommodated the needs of this Applicant throughout the five-year long proceedings in this matter, despite reservations back in November of 2005 about this Applicant's intentions of moving the instant application forward,[2] it has reserved an entire afternoon for hearing this case on March 16, 2010. Moreover, because this case has not been resolved, the Applicant has been allowed to substantially change the application (and perhaps may do so again) without withdrawal, waiting the requisite time period for re-filing, and without paying an additional filing fee. We submit that the initial filing fee paid in 2005, amounting to approximately $14,000, has been spent several times over in the amount of wasted administrative resources devoted to the false starts, postponements, and partial hearings in this case.

Advantageous Tax Status as a Result of Delayed Resolution

Moreover, the pendency of this case over the course of the last five years has yielded a tremendously advantageous tax status for these properties. Due to the proceedings here at the BZA and at HPRB, the Applicant has argued before the Board of Real Property Assessments and Appeals ("BRPAA") that he has been deprived of his right to develop the property, and therefore is entitled to a more favorable tax treatment than surrounding commercial buildings or other vacant properties throughout the District of Columbia.[3] Despite arguing in pleadings and

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[2] *See* Transcript, November 1, 2005, pp. 15 ("Commissioner Mitten: Given that what you're suggesting is that there will be substantial changes to be made, why wouldn't you just withdraw this application, and, as you say, go back to the drawing board and re-apply?") and 26 (testimony of Travis Parker on behalf of the Office of Planning, stating "We don't believe that the application as it stands is supportable. And we think something that would be supportable would be significantly enough different that it would be a separate application. And that we should look for a different application.").

[3] *See* Applications to BRPAA and assessments for the Subject Property for 2005-2008, attached.

testifying twice before this Board that the subject properties are and have been commercial in nature, the Applicant has secured a permanent Class 1 Residential tax status for 1755 N Street, a shuttered 20 unit apartment building emptied of all its tenants by the Applicant more than ten (10) years ago. This is an obfuscation of the position of the properties relative to the SP-1 Zone District and the request for special exception, but perhaps more troubling, this tax status, as well as the special treatment by BRPPA and the available exemption from vacant property tax assessments from the date of filing in March of 2005 (based on the ongoing proceedings before the BZA) has resulted in a loss of millions of dollars in revenue to the District of Columbia at a time when the District is in dire financial circumstances. Public policy and administrative economy demands that the proceedings in this case continue and that the matter be resolved once and for all, and as quickly as possible.

Proceedings in Accordance with the Court of Appeals Order

As this case is on remand for "proceedings not inconsistent with this Court's Order" in Case No. 07-AA-362, the Board must act in accordance with the Opinion in that case. The Applicant now comes before this Board arguing essentially what Tabard argued in seeking dismissal of this case in 2006, and in defending this Board's action at the Court of Appeals. The Applicant now states that it cannot go forward at BZA because HPRB will not approve the plans now before BZA. The Court held that

> *Because the Historic Protection Act is not within the purview of the BZA, the BZA's conclusion that another agency is unlikely to approve a future application is not entitled to deference. At best, the BZA's dismissal was based on anticipatory mootness. Here, petitioner has properly filed its application for zoning relief before the BZA and has the right to have its application decided on the merits.*

N Street Follies v. District of Columbia Board of Zoning Adjustment, 949 A.2d 584 (2008). N Street Follies arguments in that case appear to have been abandoned in favor of whatever is most convenient at any given time.

In its brief to the Court of Appeals, N Street Follies wrote:

> "Neither the BZA Rules nor the regulations governing the administrative adjudication before the HPRB establish any priority or sequence to projects having to come before both agencies. An applicant is, therefore, free to choose how and when to proceed with each agency. Clearly, since the eventual concurrence of both BZA and HPRB is necessary to order to proceed with any given project, there is a risk of inconsistent determinations by the two

> administrative bodies. **That outcome is a risk which the applicant assumes in determining for itself how best to implement its plans."**

Brief of N Street Follies, *N Street Follies v. D.C. BZA, supra*, at p. 12. And yet today the Applicant refuses to accept this risk, arguing instead that the case cannot go forward until the plans conform to what may or may not someday be approved by the HPRB. Even more disingenuous is the position articulated in the Applicant's March 11, 2010 Motion for Continuance that any such changes are *de minimis* in nature and will not necessarily impact the outcome of the instant case before the Board of Zoning Adjustment. If that is indeed the case, there is no compelling reason to delay resolution of this matter.

Consistency with this Board's Scheduling Order

Finally, postponement and further changes would be inconsistent with the schedule on remand set by this Board on June 2, 2009. The Applicant had several months to prepare and present its final changes, and has had years to resolve the purported differences between what HPRB and this body might approve. In fact, the Applicant has had nearly six months since the last hearing before the BZA to go to the HPRB for its approval of a concept design. The Tabard has done nothing to delay the Applicant's path to hearing at HRPB. It is the Applicant's own failure to provide the information HPRB has deemed necessary prior to a public hearing which has caused delay before that body.

At the June 2, 2009 procedural hearing, Chairman Loud expressed his apparent frustration at the length of the proceedings in this case, stating "...the round robin about when these plans end so that the opponent will know what case is before it, will know how to cross examine witnesses, will know which record its responding to, has come to an end." Transcript, June 2, 2009, at p.43. The Board granted the Applicant an additional eight weeks to file an application at HPRB, resolve the outstanding questions, and come back to the BZA with final plans. The Applicant failed to use the time granted in this manner, and now seeks further delay which, as stated above, will be highly prejudicial to the Party Opponent, the ANC, and others involved in this case. The Applicant has abused the process set forward by this Board time and time again, and has failed to prosecute its case.

The Board's Rules of Procedure do not specifically address requests for postponement or continuance, but pursuant to 11 D.C.M.R. § 3100.5, the Board has the ability to waive its own rules for good cause shown, provided that no party is prejudiced by the waiver of such rules. We submit that at this point, the Applicant has not shown that there is good cause that warrants postponement of the hearing in this matter, and that the Party Opponent, the ANC, and other persons in opposition to the application will be prejudiced by the continuation of this proceeding. Furthermore, public policy and administrative economy demand an expedient resolution to a

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case that has been dragged out longer than any other before this Board in recent memory. We urge you to deny the Applicant's March 11, 2010 Motion for Continuance. In the alternative, we ask that you dismiss the matter for failure to abide by the June 2, 2010 scheduling orders made on the record by the Board.

Sincerely,

Kinley R. Bray

Enclosures

Cc: Jeremiah Cohen
Advisory Neighborhood Commission 2B
Mike Silverstein, Chair, Advisory Neighborhood Commission 2B
Jennifer Steingasser, Office of Planning
Joel Lawson, Office of Planning
Arlova Jackson, Office of Planning
Robert Schwartz
Emily Hotaling Eig
Ellen McCarthy
David A. Nelson

Arent Fox

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing was on this March 15, 2010, mailed, first-class, postage pre-paid (and sent via e-mail where noted), to the following:

George R. Keys, Jr., Esq.
Jordan & Keys PLLC
1400 16th Street, N.W.
Suite 710
Washington D.C. 20036
gkeys@jordankeys.com
Attorney for N Street Follies

Science Services, Inc.
1719 N Street N.W.
Washington D.C. 20036

Advisory Neighborhood Commission 2B
9 Dupont Circle, N.W.
Washington, D.C. 20036
email@dupontcircleANC.net
mike.silverstein@dupontcircleANC.net

Kinley R. Bray

DISTRICT OF COLUMBIA GOVERNMENT
BOARD OF REAL PROPERTY
ASSESSMENTS AND APPEALS
One Judiciary Square
441 4th Street, N.W. Suite 430
Washington, D.C. 20001
202-727-6860 (office)
202-727-0392 (fax)
website: www.brpaa.dc.gov

REAL PROPERTY ASSESSMENT APPEAL FORM

TAX YEAR 2009

☆☆☆

PRINT OR TYPE ALL ITEMS NUMBER 1-9. APPEALS MUST BE FILED NO LATER THAN 45 DAYS FROM THE DATE OF FIRST-LEVEL DECISION

RECEIVED
AUG 28 2008
BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS

1. PETITIONER'S NAME AND MAILING ADDRESS:
Name MARK E. BRODSKY, ESQ.
Street 1746 'N" ST. N.W.
City WASH
State DC Zip 20036

2. NAME AND ADDRESS OF OWNER:
Name 1745 N ST. FOLLIES LTD P/SH
Street 1025 CONN AVE. N.W. #606
City WASH
State DC Zip 20036

FROM YOUR " REAL PROPERTY PROPOSED ASSESSMENT NOTICE"

3. Square 158 Suffix _____ Lot 0835
Type of Property (res., etc.) SP
Class 2
Premises Address 1745 N ST. NW
Neighborhood Code 010
Your Estimate of Value 1.4 MIL

4. ASSESSED VALUE OF TAX YEARS:

	Last Year	Proposed TY	First Level Assessment Appeal Decision
Land			
Building			
Total	1.4 MIL	5,399,200	NO CHANGE

ATTACH COPIES OF INFORMATION ON VALUE OF PROPERTY, INCLUDING APPRAISALS, SALES DATA, PICTURES, ETC.

5. BASIS OF APPEAL
(Check appropriate items)

A. ☐ Property Damage or Condition
B. ☐ Disputed Property Record
C. ☒ Equalization – (higher or lower than other properties of same size or type)
D. ☒ Valuation – (more than 5% higher or lower than correct market value)
E. ☐ Classification Incorrect
F. ☐ Homestead Exemption

6. PROPERTY VALUE INFORMATION

Has property been privately appraised? NO
If appraised prior to January 1st, attach a copy with the appeal.
Purchase Price of Property $ _____
Date of Purchase 1988
Outstanding Loans on Property
$ -0- Amount _____ Interest _____

7. STATE THE JUSTIFICATION FOR YOUR APPEAL (Attach additional or supporting documents.)
B.D. REDUCED ASSESSMENT TO 1.4 MIL BASED UPON ACTION OF BZA & HISTORIC PRESERVATION REVIEW BOARD'S CONFIRMATORY LIMITATION ON USE OF PETITIONER'S PROPERTY. (NO CHANGE IN STATUS AS 1/1/08) CASE HAS BEEN REMANDED TO THE BZA BY THE D.C. COURT OF APPEALS.

8. DO YOU REQUEST AN APPEARANCE BEFORE THE BOARD? (check one item) A. ☒ yes B. ☐ no

9. I CERTIFY UNDER PENALTY OF LAW THAT THE INFORMATION PROVIDED IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. Making a false statement as to material facts is punishable by criminal penalties D.C. Code Section 22-2514.

Signature of OWNER AGT [signature], ESQ. Home Phone _____ Office Phone 202-320-6109

Fax Phone 202-833-3750 E-mail Address _____

Date 8/27/08

DISTRICT OF COLUMBIA GOVERNMENT
BOARD OF REAL PROPERTY
ASSESSMENTS AND APPEALS
One Judiciary Square
441 4th Street, N.W. Suite 430
Washington, D.C. 20001
202-727-6860 (office)
202-727-0392 (fax)
website: www.brpaa.dc.gov

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TAX YEAR 2009

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Street 1746 "N" ST. N.W.
City WASH.
State DC Zip 20036

2. NAME AND ADDRESS OF OWNER:
Name "N" ST. FOLLIES LTD P/SHP
Street 1025 CONN. AVE. NW #606
City WASH.
State DC Zip 20036

FROM YOUR " REAL PROPERTY PROPOSED ASSESSMENT NOTICE"

3. Square 158 Suffix ____ Lot 0036
Type of Property (res., etc.) RES
Class 1
Premises Address 1755 "N" ST N.W.
Neighborhood Code 010
Your Estimate of Value 1.4MIL

4. ASSESSED VALUE OF TAX YEARS:

	Last Year '08	Proposed TY '09	First Level Assessment Appeal Decision
Land			
Building			
Total	1.4MIL	3,628,000	NO CHANGE

ATTACH COPIES OF INFORMATION ON VALUE OF PROPERTY, INCLUDING APPRAISALS, SALES DATA, PICTURES, ETC.

5. BASIS OF APPEAL
(Check appropriate items)

A. ☐ Property Damage or Condition
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C. ☒ Equalization – (higher or lower than other properties of same size or type)
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Purchase Price of Property $ ____
Date of Purchase 1988
Outstanding Loans on Property
$ -0- Amount ____ Interest ____

7. STATE THE JUSTIFICATION FOR YOUR APPEAL (Attach additional or supporting documents.)
BD. REDUCED '08 ASSESSMENT TO 1.4MIL BASED UPON ACTIONS OF THE BZA AND HISTORIC PRESERVATION REVIEW BOARD'S CONFISCATORY LIMITS ON USE OF PETITIONER'S PROPERTY. (NO CHANGE IN STATUS AS OF 1/1/08) CASE HAS BEEN REMANDED TO THE BZA BY THE DC CT. OF APPEALS.

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Signature of OWNER [signature], ESQ. Home Phone ____ Office Phone 202-320-6109

Fax Phone 202-833-3750 E-mail Address ____

Date 8/27/08

DISTRICT OF COLUMBIA GOVERNMENT
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REAL PROPERTY ASSESSMENT APPEAL FORM

TAX YEAR 2009

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State DC Zip 20036

2. NAME AND ADDRESS OF OWNER:
Name "N" ST FOLLIES LTD P/SH
Street 1025 CONN AVE. N.W. #606
City WASH
State DC Zip 20036

FROM YOUR " REAL PROPERTY PROPOSED ASSESSMENT NOTICE"

3. Square 158 Suffix ____ Lot 0069
Type of Property (res., etc.) SP
Class ____
Premises Address 1749 "N" ST. NW
Neighborhood Code 010
Your Estimate of Value 1.4 MIL

4. ASSESSED VALUE OF TAX YEARS:

	Last Year '08	Proposed TY '09	First Level Assessment Appeal Decision
Land			
Building			
Total	1.4 MIL	3520,600	NO CHANGE

ATTACH COPIES OF INFORMATION ON VALUE OF PROPERTY, INCLUDING APPRAISALS, SALES DATA, PICTURES, ETC.

5. BASIS OF APPEAL
(Check appropriate items)

A. ☐ Property Damage or Condition
B. ☐ Disputed Property Record
C. ☒ Equalization – (higher or lower than other properties of same size or type)
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Has property been privately appraised? NO
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Outstanding Loans on Property
$ -0- Amount ____ Interest ____

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Signature of OWNER Alt [signature], ESQ. Home Phone ____ Office Phone 202-320-6109

Fax Phone 202-833-3750 E-mail Address ____

Date 8/27/08

Board of Real Property Assessments and Appeals

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2009** as finalized by the Board of Real Property Assessments and Appeals for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: July 9, 2009

Legal Description of Property

Square: 0158 **Lot:** 0835

Property Address: 1745 N Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	5,229,200	Land	1,000,000
Building	100,000	Building	400,000
Total	$ 5,329,200	Total	$ 1,400,000

Rationale

The Board finds that there are special circumstances surrounding this historic property that warrants a reduction in the tax assessment for 2009. The Assessor states that the value is supported by sales of other historic properties, however, no comparables or other evidence was submitted to support this assumption. A reduction is recommended.

BOARD MEMBER SIGNATURE

James Walker

Towanda Paul-Bryant

FURTHER APPEAL PROCEDURES

Petitioners have the right to appeal from an adverse decision of the Board to the Superior Court of the District of Columbia under the applicable provisions of the D.C. Code. Appeals to Superior Court must be filed no later than September 30th of the same year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax and Revenue.

Board of Real Property Assessments and Appeals

IN ACCORDANCE WITH Section 47.825.1 of the District of Columbia Statutes you Are hereby notified of your assessment for the current year **2009** as finalized by the Board of Real Property Assessments and Appeals for the property described. If YOU WISH TO APPEAL THIS ASSESSMENT FURTHER, SEE THE INFORMATION BELOW

Date: July 9, 2009

Legal Description of Property

Square: 0158 **Lot:** 0069

Property Address: 1749 N Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	3,510,600	Land	1,000,000
Building	10,000	Building	400,000
Total	$ 3,520,600	Total	$ 1,400,000

Rationale

The Board finds that there are special circumstances surrounding this historic property that warrants a reduction in the tax assessment for 2009. The Assessor states that the value is supported by sales of other historic properties, however, no comparables or other evidence was submitted to support this assumption. A reduction is recommended.

BOARD MEMBER SIGNATURE

James Walker

Towanda Paul-Bryant

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Date: July 9, 2009

Legal Description of Property

Square: 0158 **Lot:** 0836

Property Address: 1755 N Street NW

ORIGINAL ASSESSMENT		FINAL ASSESSMENT	
Land	3,528,000	Land	1,000,000
Building	100,000	Building	400,000
Total	$ 3,628,000	Total	$ 1,400,000

Rationale

The Board finds that there are special circumstances surrounding this historic property that warrants a reduction in the tax assessment for 2009. The Assessor states that the value is supported by sales of other historic properties, however, no comparables or other evidence was submitted to support this assumption. A reduction is recommended.

BOARD MEMBER SIGNATURE

James Walker

Towanda Paul-Bryant

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Government of the District of Columbia

Board of Real Property Assessments and Appeals

Notice of Decision

Tax Year 2008

Date: 02/25/2008

N STREET FOLLIES LTD
1025 CONNECTICUT AVE NW STE
WASHINGTON, DC 200365437

Square: 0158 Suffix: Lot: 0835
Property Address: 1745 N ST NW

This notice is to inform you of the result of your real property assessment hearing, which was held before the Board of Real Property Assessments and Appeals.

Your property's proposed market value based upon the first level appeal with the Real Property Assessment Division is:

2. Land	3. Improvements	4. Total Proposed Value
2,821,830	622,570	3,444,400

As a result of the hearing before the Board of Real Property Assessments and Appeals, your property assessment is:

5. Land	6. Improvements	7. Total Proposed Value
1,000,000	400,000	1,400,000

Petitioners have the right to appeal from an adverse decision of the Board to the Superior Court of the District of Columbia under applicable provisions of the D.C. Code.

Appeals to the D.C. Superior Court must be filed no later than September 30th of the same tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax & Revenue.

Government of the District of Columbia

Board of Real Property Assessments and Appeals

Notice of Decision

Tax Year 2008

Duplicate Notice

Date: 02/25/2008

N STREET FOLLIES LTD
1025 CONNECTICUT AVE NW STE
WASHINGTON, DC 200365437

Square: 0158 Suffix: Lot: 0069
Property Address: 1749 N ST NW

This notice is to inform you of the result of your real property assessment hearing, which was held before the Board of Real Property Assessments and Appeals.

Your property's proposed market value based upon the first level appeal with the Real Property Assessment Division is:

2.	3.	4.
1,649,980	969,620	2,619,600
Land	Improvements	Total Proposed Value

As a result of the hearing before the Board of Real Property Assessments and Appeals, your property assessment is:

5.	6.	7.
1,000,000	400,000	1,400,000
Land	Improvements	Total Proposed Value

Petitioners have the right to appeal from an adverse decision of the Board to the Superior Court of the District of Columbia under applicable provisions of the D.C. Code.

Appeals to the D.C. Superior Court must be filed no later than September 30th of the same tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax & Revenue.

Government of the District of Columbia

Board of Real Property Assessments and Appeals

Notice of Decision

Tax Year 2008

Duplicate Notice

Date: 02/25/2008

N STREET FOLLIES LTD
1025 CONNECTICUT AVE NW STE
WASHINGTON, DC 200365437

Square: 0158 Suffix: Lot: 0836
Property Address: 1755 N ST NW

This notice is to inform you of the result of your real property assessment hearing, which was held before the Board of Real Property Assessments and Appeals.

Your property's proposed market value based upon the first level appeal with the Real Property Assessment Division is:

2. Land	3. Improvements	4. Total Proposed Value
2,072,700	1,183,700	3,256,400

As a result of the hearing before the Board of Real Property Assessments and Appeals, your property assessment is:

5. Land	6. Improvements	7. Total Proposed Value
1,000,000	400,000	1,400,000

Petitioners have the right to appeal from an adverse decision of the Board to the Superior Court of the District of Columbia under applicable provisions of the D.C. Code.

Appeals to the D.C. Superior Court must be filed no later than September 30th of the same tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax & Revenue.

BRPAA DECISION
ADDRESS: 1749 N St., NW
Square: 0158 Lot: 0069
TY08 Assessment Appeal

BRPAA Decision

The Board decreases the proposed assessment of $2,619,600 to $1,400,000.

	Land	Building	Total
From	1,649,980	969,620	2,619,600
To	1,000,000	400,000	1,400,000

Rationale
The bases of the appeal are equalization and valuation. The subject is one of three adjoining properties tied up in litigation with District of Columbia zoning and historic preservation offices. Presently, petitioner is appealing decision by BZA for special exception and variances to convert property to a hotel. The Board warrants a reduction pending resolution of litigation.

BOARD MEMBER SIGNATURES

Paula Iannotti May Chan Charles Mayo, Esq.

Date: 2/26/2008

BRPAA DECISION
ADDRESS: [illegible]
Square: 0158 Lot: 0836
TY08 Assessment Appeal

BRPAA Decision

The Board decreases the proposed assessment of $3,256,400 to $1,400,000.

	Land	Building	Total
From	2,072,700	1,183,700	3,256,400
To	1,000,000	400,000	1,400,000

Rationale
The bases of the appeal are equalization and valuation. The subject is one of three adjoining properties tied up in litigation with District of Columbia zoning and historic preservation offices. Presently, petitioner is appealing decision by BZA for special exception and variances to convert property to a hotel. The Board warrants a reduction pending resolution of litigation.

BOARD MEMBER SIGNATURES

Paula Iannotti

May Chan

Charles Mayo, Esq.

Date: 2/26/2008

DISTRICT OF COLUMBIA
GOVERNMENT
BOARD OF REAL PROPERTY
ASSESSMENTS AND APPEALS
One Judiciary Square
441 4th Street, N.W. Suite 430
Washington, D.C. 20001

REAL PROPERTY ASSESSMENT APPEAL FORM

TAX YEAR 2008

[redacted]

PRINT OR TYPE ALL ITEMS NUMBER 1-9. APPEALS MUST BE FILED NO LATER THAN SEPTEMBER 30

1. PETITIONER'S NAME AND MAILING ADDRESS
Name MARK E. BRODSKY, ESQ.
Street 1746 "N" ST. N.W. AUG 24 2007
City WASH.,
State DC Zip 20036

2. NAME AND ADDRESS OF OWNER:
Name "N" ST. FOLLIES LTD/PSH
Street 1025 CONN AVE. NW SUITE 600
City WASH.,
State DC Zip 20036

FROM YOUR " ASSESSMENT NOTICE"

3. Square 158 Suffix ____ Lot 0835
Type of Property (res., etc.) REI
Class 2
Premise Address 1745 N ST. NW
Neighborhood Code 010
Your estimated of value 1.4 MM

4. ASSESSED VALUE OF YEARS:

	Proposed '08	Administrative Appeal Decision
Land		
Building		
Total	3,444,400	NO CHANGE

ATTACHED COPIES OF INFORMATION ON VALUE OF PROPERTY, INCLUDING APPRAISALS, OFFERS TO PURCHASE, PICTURES, ETC.

5. BASIS OF APPEAL
A. ☐ Property Damage of Condition
B. ☐ Disputed Property Record
C. ☒ Equalization – (higher or lower than other properties of the size or type)
D ☒ Valuation – (more than 5% higher or lower than correct market value)
B. ☐ Classfication Incorrect

6. PROPERTY VALUE INFORMATION
Has property been privately appraised? NO
If appraised within one year, submit copy to the Board
Purchase Price of Property $ ____
Date of Purchase 1993
Outstanding Loans on Property
$ -0- Amount ____ Interest Rate

7. STATE YOUR JUSTIFICATION FOR YOUR APPEAL FULL FAIR MARKET VALUE DIMINISHED BY ACTIONS OF HISTORIC PRESERVATION REVIEW BOARD AS RECOGNIZED BY BOARD'S '07 DECISION.

DO YOU REQUEST AN APPEARANCE BEFORE THE BOARD? (check one item)

A. ☒ YES B. ☐ NO

9. I CERTIFY UNDER PENALTY OF LAW THAT THE INFORMATION PROVIDED IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. Making a false statement as to material facts is punishable by criminal penalties D.C. Code Section 22-2514.

Signature of OWNER ____ Home Phone ____ Office Phone 202-785-4744
Fax Phone ____ Email Address ____
or AGENT [signature] ESQ. Date 8/22/07

DISTRICT OF COLUMBIA
GOVERNMENT
BOARD OF REAL PROPERTY
ASSESSMENTS AND APPEALS
One Judiciary Square
441 4th Street, N.W. Suite 430
Washington, D.C. 20001

REAL PROPERTY ASSESSMENT APPEAL FORM

TAX YEAR 2008

PRINT OR TYPE ALL ITEMS NUMBER 1-9. APPEALS MUST BE FILED NO LATER THAN SEPTEMBER 30

AUG 24 2007

1. PETITIONER'S NAME AND MAILING ADDRESS
Name MARK E. BRODSKY, ESQ.
Street 1746 "N" ST. N.W.
City WASH.,
State DC Zip 20036

2. NAME AND ADDRESS OF OWNER:
Name "N" ST. FOLLIES LTD/PSH
Street 1025 CONN AVE. NW SUITE 606
City WASH,
State DC Zip 20036

FROM YOUR " ASSESSMENT NOTICE"

3. Square 158 Suffix ____ Lot 0836
Type of Property (res., etc.) RES
Class 1
Premise Address 1755 N ST. N.W.
Neighborhood Code 010
Your estimated of value 1.4 MIL

4. ASSESSED VALUE OF YEARS:

	Proposed '08	Administrative Appeal Decision
Land		
Building		
Total	3,256,400	NO CHANGE

ATTACHED COPIES OF INFORMATION ON VALUE OF PROPERTY, INCLUDING APPRAISALS, OFFERS TO PURCHASE, PICTURES, ETC.

5. BASIS OF APPEAL
A. ☐ Property Damage of Condition
B. ☐ Disputed Property Record
C. ☒ Equalization – (higher or lower than other properties of the size or type)
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Date of Purchase 1988
Outstanding Loans on Property
$ -0- Amount ____ Interest Rate

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A. ☒ YES B. ☐ NO

9. I CERTIFY UNDER PENALTY OF LAW THAT THE INFORMATION PROVIDED IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. Making a false statement as to material facts is punishable by criminal penalties D.C. Code Section 22-2514.

Signature of OWNER ____ Home Phone ____ Office Phone 202-785-4794

Fax Phone ____ Email Address ____

or AGENT [signature], ESQ. Date 8/22/07

[signature], ESQ

DISTRICT OF COLUMBIA
GOVERNMENT
BOARD OF REAL PROPERTY
ASSESSMENTS AND APPEALS
One Judiciary Square
441 4th Street, N.W. Suite 430
Washington, D.C. 20001

REAL PROPERTY ASSESSMENT APPEAL FORM

TAX YEAR 2008

PRINT OR TYPE ALL ITEMS NUMBER 1-9. APPEALS MUST BE FILED NO LATER THAN SEPTEMBER 30

1. PETITIONER'S NAME AND MAILING ADDRESS

Name MARK E. BRODSKY, ESQ. AUG 24 2007
Street 1746 "N" ST. N.W.
City WASH.,
State DC Zip 20036

2. NAME AND ADDRESS OF OWNER:

Name 1749 N ST. FOLLIES LTD/P'SH
Street 1025 CONN AVE. NW SUITE 606
City WASH,
State DC Zip 20036

FROM YOUR " ASSESSMENT NOTICE"

3. Square 158 Suffix _____ Lot 0069
Type of Property (res., etc.) RES
Class 2
Premise Address 1749 N ST. N.W
Neighborhood Code 010
Your estimated of value 1.4 MIL

4. ASSESSED VALUE OF YEARS:

	Proposed '08	Administrative Appeal Decision
Land		
Building		
Total	3,619,600	NO CHANGE

ATTACHED COPIES OF INFORMATION ON VALUE OF PROPERTY, INCLUDING APPRAISALS, OFFERS TO PURCHASE, PICTURES, ETC.

5. BASIS OF APPEAL

A. ☐ Property Damage of Condition
B. ☐ Disputed Property Record
C. ☒ Equalization – (higher or lower than other properties of the size or type)
D. ☒ Valuation – (more than 5% higher or lower than correct market value)
E. ☐ Classfication Incorrect

6. PROPERTY VALUE INFORMATION

Has property been privately appraised? NO
If appraised within one year, submit copy to the Board
Purchase Price of Property $ _____
Date of Purchase 1988
Outstanding Loans on Property
$ -0- Amount _____ Interest Rate

7. STATE YOUR JUSTIFICATION FOR YOUR APPEAL FULL FAIR MARKET VALUE DIMINISHED BY ACTIONS OF HISTORIC PRESERVATION REVIEW BOARD AS RECOGNIZED BY BOARD'S '07 DECISION.

DO YOU REQUEST AN APPEARANCE BEFORE THE BOARD? (check one item)

A. ☒ YES B. ☐ NO

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Signature of OWNER _____ Home Phone _____ Office Phone 202-785-4794
Fax Phone _____ Email Address _____
or AGENT [signature], ESQ. Date 8/22/07

Board of Real Property Assessments and Appeals

Assessor's Summary Report

Tax Year 2008

Assessor: David Clark

Date: 01/08/2008

Square/Suffix/Lot: 0158 0835

Hearing: 01/28/2008 @ 10:00 am

Appeal of: N STREET FOLLIES LTD

Property Address: 1745 N ST NW

Estimated Market Value	Assessor	Petitioner
Land	2,821,830	1,000,000
Improvements	622,570	400,000
Total	3,444,400	1,400,000

Property Owner's Complaint;

1. Located in Historic Preservation Area - bldg cannot be razed and is subject to interior renovation restrictions such as corridor width and original wall area having to be retained.

2. Owner was unsuccessful with BZA in getting a special exception & variances to convert the property to a hotel. The decision has been appealed.

3. Property value should be $1,400,000 per Tax Year 2007 BRPAA decision.

Assessor's Response:

1-2. The assessor did not change the value because the property could be renovated to a use consistent with it's existing zoning & bldg characteristics.
Subject property is assessed @ $200/GBA which is supported by sales of other historic properties - see file.

3. BRPAA value of $81/GBA not supported buy petitioner.

JAN 1 1 2008

Board of Real Property Assessments and Appeals

Assessor's Summary Report

Tax Year 2008

Assessor: David Clark

Date: 01/08/2008

Square/Suffix/Lot: 0158 0836

Hearing: 01/28/2008 @ 10:00 am

Appeal of: N STREET FOLLIES LTD

Property Address: 1755 N ST NW

Estimated Market Value	Assessor	Petitioner
Land	2,072,700	1,000,000
Improvements	1,183,700	400,000
Total	3,256,400	1,400,000

Property Owner's Complaint:

1. Located in Historic Preservation Area - bldg cannot be razed and is subject to interior renovation restrictions such as corridor width and original wall area having to be retained.

2. Owner was unsuccessful with BZA in getting a special exception & variances to convert the property to a hotel. The decision has been appealed.

3. Property value should be $1,400,000 per Tax Year 2007 BRPAA decision.

Assessor's Response:

1-2. The assessor did not change the value because the property could be renovated to a use consistent with it's existing zoning & bldg characteristics.
Subject property is assessed @ $200/GBA which is supported by sales of other historic properties - see file.

3. BRPAA value of $86/GBA not supported buy petitioner.

JAN 11 2008

Board of Real Property Assessments and Appeals

Assessor's Summary Report

Tax Year 2008

Date: 01/08/2008

Square/Suffix/Lot: 0158 0069

Hearing: 01/18/2008 @ 10:00 am

Appeal of: N STREET FOLLIES LTD

Property Address: 1749 N ST NW

Estimated Market Value	Assessor	Petitioner
Land	1,649,980	1,000,000
Improvements	969,620	400,000
Total	2,619,600	1,400,000

Property Owner's Complaint:

1. Located in Historic Preservation Area - bldg cannot be razed and is subject to interior renovation restrictions such as corridor width and original wall area having to be retained.

2. Owner was unsuccessful with BZA in getting a special exception & variances to convert the property to a hotel. The decision has been appealed.

3. Property value should be $1,400,000 per Tax Year 2007 BRPAA decision.

Assessor's Response:

1-2. The assessor did not change the value because the property could be renovated to a use consistent with it's existing zoning & bldg characteristics.
Subject property is assessed @ $200/GBA which is supported by sales of other historic properties - see file.

3. BRPAA value of $107/GBA not supported buy petitioner.

JAN 11 2008

Hearing Date	Time	Panel

DECISION OF THE BOARD

10. BASIS FOR DECISION (Approach Used and Statement of Explanation)

SEE ATTACHED DECISION

11. LAND CALCULATIONS	12 ACTION TAKEN A. ☐ No Change B. XX Decrease C. ☐ Increase			
A. Land Square Footage		LAND	BUILDING	TOTAL
B. Adjusted Land Rate $_____ Sq. F	FROM	1,649,980	969,620	2,619,600
	TO	1,000,000	400,000	1,400,000

BOARDMEMBERS SIGNATURES (Please PRINT name under Signature)

Date 2/26/2008

(A) Paula Iannotti (B) May Chan (C) Charles Mayo, Esq.

Hearing Date	Time	Panel

DECISION OF THE BOARD

10. BASIS FOR DECISION (Approach Used and Statement of Explanation):

SEE ATTACHED DECISION

11. LAND CALCULATIONS	12 ACTION TAKEN
	A. ☐ No Change B. ☒ XX Decrease C. ☐ Increase

A. Land Square Footage		LAND	BUILDING	TOTAL
B. Adjusted Land Rate	FROM	2,821,830	622,570	3,444,400
$_____ Sq. F	TO	1,000,000	400,000	1,400,000

BOARDMEMBERS SIGNATURES (Please PRINT name under Signature) Date 2/26/2008

(A) _____ Paula Iannotti

(B) _____ May Chan

(C) _____ Charles Mayo, Esq.

Hearing Date	Time	Panel

DECISION OF THE BOARD

10. BASIS FOR DECISION (Approach Used and Statement of Explanation)

SEE ATTACHED DECISION

11. LAND CALCULATIONS	12 ACTION TAKEN A. ☐ No Change B. ☒ Decrease C. ☐ Increase			
A. Land Square Footage		LAND	BUILDING	TOTAL
B. Adjusted Land Rate $_____ Sq. F	FROM	2,072,700	1,183,700	3,256,400
	TO	1,000,000	400,000	1,400,000

BOARDMEMBERS SIGNATURES (Please PRINT name under Signature) Date 2/26/2008

(A) Paula Iannotti (B) May Chan (C) Charles Mayo, Esq.

DISTRICT OF COLUMBIA GOVERNMENT
BOARD OF REAL PROPERTY ASSESSMENTS AND APPEALS
One Judiciary Square
441 4th Street, N.W. Suite 430
Washington, D.C. 20001

REAL PROPERTY ASSESSMENT APPEALS FORM

~~TAX YEAR 2005~~

★ ★ ★

PRINT OR TYPE ALL ITEMS NUMBERED. APPEALS MUST BE FILED NO LATER THAN SEPTEMBER 30

AUG 18 2004

RECEIVED

1. PETITIONER'S NAME AND MAILING ADDRESS:
Name MARK E. BRODSKY, ESQ.
Street 1746 N ST N.W
City WASH.
State DC Zip 20036

2. NAME AND ADDRESS OF OWNER:
Name N STREET FOLLIES LTD. P/SH
Street 1025 CONN. AVE, N.W.
City WASH, DC.
State Zip 20031

FROM YOUR ASSESSMENT NOTICE

3. Square 0158 Suffix ____ Lot 0069
Type of Property (res., etc.) SP
Class 003
Premises Address 1749 N ST N.W.
Neighborhood Code 010
Your Estimate of Value ____

4. ASSESSED VALUE OF TAX YEARS:

	Last Year 2004	Proposed 2005	First Level Assessment Appeal Decision
Land	1,099,990	1,099,990	
Building	1,126,670	1,192,160	
Total	2,226,660	2,292,150	NO CHANGE

ATTACHED COPIES OF INFORMATION ON VALUES OF PROPERTY, INCLUDING APPRAISALS, CERTIFICATE OF PURCHASE, PICTURES, ETC.

5. BASIS OF APPEAL
(Check Appropriate items)
A. ☐ Property Damage or Condition
B. ☐ Disputed Property Record
C. ☐ Equalization - (higher or lower than other properties of same size or type)
D. ☑ Valuation - (more than 5% higher or lower than correct market value)
E. ☑ Classification Incorrect

6. PROPERTY VALUE INFORMATION
Has property been privately appraised? NO
If appraised within one year, submit copy to the Board
Purchase Price of Property $ ____
Date of Purchase 1988
Outstanding Loans on Property
$ -0- Amount ____ Interest Rate

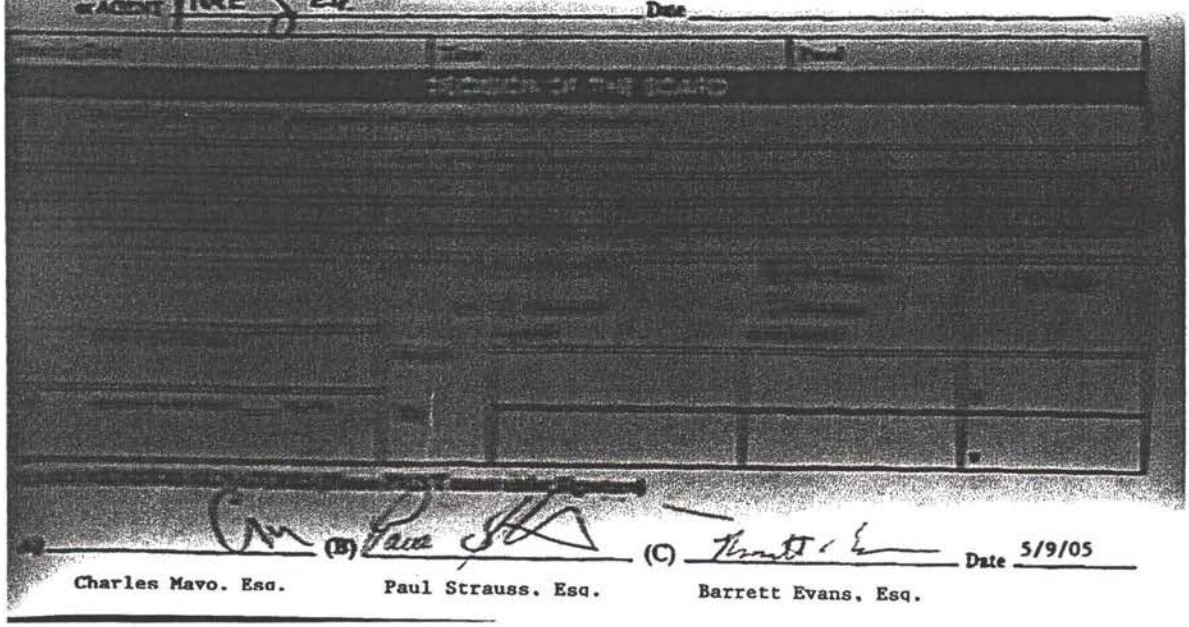
7. STATE THE JUSTIFICATION FOR YOUR APPEAL PROPERTY INCORRECTLY CLASSIFIED AS FURTHER PROPERTY IS OVERASSESSED GIVEN HISTORIC PRESERVATION GUIDELINES REDUCING USABLE EXISTING BUILDING AREA BY 20%.

8. DO YOU REQUEST AN APPEARANCE BEFORE THE BOARD? (check one item) A. ☑ yes B. ☐ no

9. I CERTIFY UNDER PENALTY OF LAW THAT THE INFORMATION PROVIDED IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF. Making a false statement as to material facts is punishable by criminal penalties D.C.Code Section 22-2514

Signature of OWNER ____ Home Phone ____ Office Phone 202-785-4794
Fax Phone 202-833-3750 E-mail Address ____
or AGENT MAE ESQ Date ____

PRESIDENT OF THE BOARD



(A) [signature] (B) [signature] (C) [signature] Date 5/9/05
Charles Mayo, Esq. Paul Strauss, Esq. Barrett Evans, Esq.

alue as of January 1, 2007

Downtown General Commercial Sales - Tax Year 2008

quare	Lot(s)	Address	UC	Sale Date	Sale Price	Land Area	Gross Bldg Area (GBA)	Price/GBA	Condition/Comments
15	18	2524 L ST NW	45	11/28/05	$1,150,000	1,620	3,182	$361.41	Restaurant, fair condition
67	36	1509 22ND ST NW	51	05/01/06	$1,512,000	1,666	3,832	$394.57	Recently renovated 4 levels
67	66	1500 21ST ST NW	49	06/01/06	$2,400,000	1,100	5,600	$428.57	Offices over retail adjacent to hotel
68	807 & 808	2123 TWINING CT NW	45	03/08/05	$2,000,000	3,552	6,133	$326.10	Alley access
95	1	2000 MASS AVE NW	51	04/04/06	$6,200,000	11,776	14,650	$423.21	Historic mansion-planned addition for condo
96	43	2012 P ST NW	45	10/13/05	$2,250,000	1,980	5,000	$450.00	Former Burger King purchased for retail use
103	809	2034 G ST NW	36	03/02/05	$3,000,000	4,918	8,494	$353.19	Purchased for dormitory use
115	802	1906 SUNDERLAND PL NW	51	07/12/06	$2,350,000	2,011	5,097	$461.06	Bldg in good condition
115	803	1312 19th ST NW	1	04/27/05	$1,545,000	1,399	3,506	$440.67	Inn at Dupont Circle
118	26	1920 I ST NW	51	05/23/05	$1,400,000	920	3,754	$372.94	Purchased by tenant
136	36	1523 NEW HAMP AVE NW	51	02/14/06	$3,500,000	2,388	8,463	$413.56	Leased to 1/01/07
136	36	1523 NEW HAMP AVE NW	51	09/13/06	$4,000,000	2,388	8,463	$472.65	To be owner occupied
137	33,824	1322-1326 18TH ST NW	83	09/21/06	$4,100,000	6,189	13,419	$305.54	Soil contamination issues
139	75	1820-22 JEFFERSON PL NW	51	05/26/05	$3,570,000	4,240	6,516	$547.88	To be owner occupied
158	68	1711 N ST NW	51	02/06/06	$2,300,000	2,193	5,112	$449.92	To be owner occupied
159	75	1215 CONN AVE NW	42	01/28/05	$2,300,000	3,150	10,301	$223.28	Retail/office use
159	816	1223 CONN AVE NW	45	05/26/05	$3,460,000	5,351	10,985	$314.97	part of portfolio sale
159	33 & 835	1718 & 1720 N ST NW	51	05/19/06	$9,474,000	5,441	15,335	$617.80	extensive renovations to property by seller
	SUBJECT				**2008 Value**	**Land**	**GBA**	**Value/Sq FT**	
158	**836**	**1755 N ST**	**22**		**$3,256,400**	**5,880**	**16,282**	**$200.00**	to be renovated into apartments or hotel vacant & under historical preservation

v2008

\RASSESS\Major Properties\158-836\

THE NORTHWEST CURRENT
Serving Chevy Chase, Barnaby Woods, Hawthorne, Colonial Village, Shepherd Park & Crestwood
Wednesday, February 16, 2005 Vol. XXXVIII,

CH

THE NORTHWEST CURRENT
Davis Kennedy/Publisher & Editor
Chris Kain/Managing Editor

A taxing question

The D.C. Office of Tax and Revenue has finally begun taxing the owner of three empty and deteriorating historic buildings in the 1700 block of N Street at the higher rate reserved for vacant buildings and unimproved properties.

Given that the buildings have been vacant since 1988, the decision is welcome but long overdue.

Owner Morton Bender has appealed the decision, with the Board of Real Property Assessments and Appeals scheduling a March 17 hearing. Bender recently told an advisory neighborhood commission that he intended to file for a building permit for the properties.

His lawyer said that the office has "misclassified" the properties.

Notwithstanding the particulars of this case, it all too often takes Herculean efforts to get District officials to reclassify properties. In this case, the owner of the adjoining Tabard Inn had to press hard for tax officials to act.

As Tabard Inn owner Jeremiah Cohen rightly pointed out, the incorrect tax classifications may well cost the District millions in potential revenue. Equally important, it misses an opportunity to prod property owners to restore their vacant properties — the reason the D.C. Council established the Class 3 rate at $5 per $100 of assessed value.

In this case, it appears that miscommunication between two agencies also contributed to the delay. A spokesperson for the Office of Tax and Revenue said that officials had accepted Mr. Bender's contention that the buildings' historic nature made them eligible for an exception granted to historic landmarks.

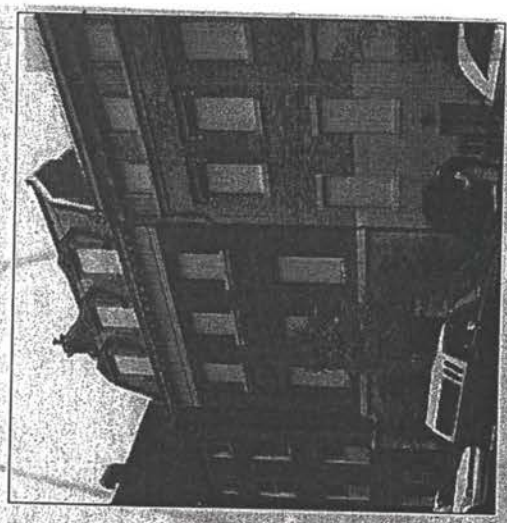
The tax rate was not changed to Class 3 until the Historic Preservation Office was able to clarify the N Street properties are ineligible for the exception because they are not individually landmarked. Rather, they are recognized as contributing buildings in the Dupont Circle historic district.

The prolonged delays in this case — bolstered by similar complaints elsewhere — make it clear that the process is not working. Mayor Anthony Williams and City Administrator Robert Bobb need to make the administration of a streamlined program a high priority.

Wednesday, February 9, 2005
Dupont Circle's Weekly Community Newspaper
THE DUPONT CURRENT

N Street owner protests use of vacant tax rate

By ARI NATTER
Current Staff Writer



Bill Petros/Current File Photo
The owner of these properties in the 1700 block of N Street is appealing a city decision to tax them at a special rate for vacant property.

The owner of three empty and deteriorating historic buildings in the 1700 block of N Street has appealed a decision by the city's Office of Tax and Revenue to tax the properties at a higher tax rate reserved for vacant and unimproved buildings.

Properties assessed at the Class 3 rate must pay a higher amount — $5 per $100 of assessed value — as a way to encourage the owners to restore the property, said Douglas Schauss, a spokesperson for the Office of Tax and Revenue.

Critics of the properties' owner, Washington investor and developer Morton Bender, have long complained the buildings have been left vacant and crumbling since he bought them in 1988 and are a blight to the area.

Schauss and an employee of the Board of Real Property Assessments and Appeals said Bender appealed the decision. A hearing has been scheduled for March 17.

See **Vacant**/Page 21

VACANT

From Page 1

Despite the fact the properties have remained vacant and even drew a D.C. Board of Condemnation hearing, they have not always been taxed at the Class 3 rate, Schauss said.

According to the Office of Tax and Revenue records, the properties — 1755, 1749 and 1745 N Street — were classified as Class 2 in 2002 and billed at the rate of $1.85 per $100 of assessed value, said Schauss.

In 2003, Schauss said, one of the properties was billed at a Class 1 rate — 96 cents per $100 assessed value — which according to the Office of Tax and Revenue Web site is reserved for "improved residential real property that is occupied and is used exclusively for nontransient residential dwelling purposes."

The other two properties were billed at the Class 2 rate that year, Schauss said.

The Office of Tax and Revenue began to tax the properties at the proper Class 3 rate in 2004 after they "got wind they were vacant and abandoned," Schauss said.

Schauss said Bender approached the Office of Tax and Revenue in January 2004 with "literature about historic properties" in an effort to make a case that the buildings were historic and therefore eligible for an exception given to buildings designated as historic landmarks.

Lisa Burcham, state historic preservation officer, said that while Bender's N Street properties contribute in character and significance to the area's historic district, the properties are not individually landmarked and do not qualify for the exception.

Despite this, Bender was able to convince the Office of Tax and Revenue the rules applied, and the tax rate was changed to Class 2, until the Historic Preservation Office clarified the matter, Schauss said.

Mark Brodsky, an attorney for Bender, said his appeal is based on the fact the Office of Tax and Revenue "misclassified" the rate at which it should be taxed. He directed all other inquiries to Bender, who did not return a message left for him.

The current total outstanding balance owed on the three properties is $322,558.94, Schauss said. In addition, he said the Office of Tax and Revenue plans to investigate the possibility Bender's properties were incorrectly assessed in previous years.

"I have no clue" why Bender's property was being charged at a residential tax rate, Schauss said. "I actually have to go back and investigate that. That might be something we need to reassess him on."

Jeremiah Cohen, the owner of the Tabard Inn, which shares a wall with one of Bender's properties, complained the "vacant" tax rate is rarely enforced in the city.

"One reason the properties have been vacant this long — over 12 years — is that DC's Office of Tax and Revenue had the wrong tax classification for the properties for many years," he wrote in an e-mail. "The mistake cost millions in lost property tax revenue and saved millions for the wealthy land speculator who has chosen to keep the properties vacant."

Several plans by Bender to develop the buildings have been rejected by the city. At a Dupont Circle advisory neighborhood commission meeting in the fall, Bender said that he planned to turn the buildings into a "five-star boutique hotel." The project would call for a two-story addition to the properties, among other changes.

Dupont advisory neighborhood commissioner Mark Bjorge, whose single-member district includes Bender's properties, said Bender told him recently that he plans to file for permits for the conversion project sometime this week.

COMPARISON OF TABARD INN AND 1745 N STREET NEXT DOOR-

Address	Land (sf)	GBA	Land value	Improvements	Total Value	Price/GBA	Price/Land (sq ft)]
2008 BRPPA DECISION--Next Door to Tabard							
1745 N Street	8,832	17,222	$1,000,000	$400,000	$1,400,000	$81.30	$113
Tabard 2009 Proposed Assessment							
1741 N Street	3,106	8,285	$1,687,200	$405,860	$2,171,700	$262.13	$543.21
1739 N Street	3,696	14,246	$2,217,600	$1,516,330	$3,734,230	$262.13	$600.00
1737 N Street	2,812	7,518	$1,863,600	$308,100	$2,093,060	$278.41	$662.74
Total Tabard	**9,614**	**30,049**	**$5,768,400**	**$2,230,290**	**$7,998,990**	**$266.20**	**$600.00**

Bullshit !

Government of the District of Columbia
Board of Real Property Assessments and Appeals
Notice of Decision
Tax Year 2009

Date: 07/16/2009

N STREET FOLLIES LTD
1025 CONNECTICUT AVE NW STE
WASHINGTON, DC 200365437

Square: 0158 Suffix: Lot: 0836
Property Address: 1755 N ST NW

This notice is to inform you of the result of your real property assessment hearing, which was held before the Board of Real Property Assessments and Appeals.

Your property's proposed market value based upon the first level appeal with the Real Property Assessment Division is:

2. Land	3. Improvements	4. Total Proposed Value
3,528,000	100,000	3,628,000

As a result of the hearing before the Board of Real Property Assessments and Appeals, your property assessment is:

5. Land	6. Improvements	7. Total Proposed Value
1,000,000	400,000	1,400,000

Petitioners have the right to appeal from an adverse decision of the Board to the Superior Court of the District of Columbia under applicable provisions of the D.C. Code.

Appeals to the D.C. Superior Court must be filed no later than September 30th of the same tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax & Revenue.

Government of the District of Columbia

Board of Real Property Assessments and Appeals

Notice of Decision

Tax Year 2009

Date: 07/16/2009

N STREET FOLLIES LTD
1025 CONNECTICUT AVE NW STE
WASHINGTON, DC 200365437

Square: 0158 Suffix: Lot: 0069
Property Address: 1749 N ST NW

This notice is to inform you of the result of your real property assessment hearing, which was held before the Board of Real Property Assessments and Appeals.

Your property's proposed market value based upon the first level appeal with the Real Property Assessment Division is:

2. Land	3. Improvements	4. Total Proposed Value
3,510,600	10,000	3,520,600

As a result of the hearing before the Board of Real Property Assessments and Appeals, your property assessment is:

5. Land	6. Improvements	7. Total Proposed Value
1,000,000	400,000	1,400,000

Petitioners have the right to appeal from an adverse decision of the Board to the Superior Court of the District of Columbia under applicable provisions of the D.C. Code.

Appeals to the D.C. Superior Court must be filed no later than September 30th of the same tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax & Revenue.

Government of the District of Columbia
Board of Real Property Assessments and Appeals
Notice of Decision
Tax Year 2009

Date: 07/16/2009

N STREET FOLLIES LTD
1025 CONNECTICUT AVE NW STE
WASHINGTON, DC 200365437

Square: 0158 Suffix: Lot: 0835
Property Address: 1745 N ST NW

This notice is to inform you of the result of your real property assessment hearing, which was held before the Board of Real Property Assessments and Appeals.

Your property's proposed market value based upon the first level appeal with the Real Property Assessment Division is:

2. Land	3. Improvements	4. Total Proposed Value
5,299,200	100,000	5,399,200

As a result of the hearing before the Board of Real Property Assessments and Appeals, your property assessment is:

5. Land	6. Improvements	7. Total Proposed Value
1,000,000	400,000	1,400,000

Petitioners have the right to appeal from an adverse decision of the Board to the Superior Court of the District of Columbia under applicable provisions of the D.C. Code.

Appeals to the D.C. Superior Court must be filed no later than September 30th of the same tax year. In order to file an appeal with the D.C. Superior Court, petitioners must pay full year taxes to the Office of Tax & Revenue.