



Summary Report and Minutes
The Board of Equalization
The City of Falls Church

December 1, 2022

Laurel Room, 300 Park Avenue, Falls Church, Virginia 22046

I. CALL TO ORDER: At 3:07pm, the In-Person meeting was called to order by The Board of Equalization Chairperson Aaron Ford

II. THOSE PRESENT/ROLL CALL:

Board of Equalization Members:

Aaron Ford, BOE Member and Chairperson

Barbara Green, BOE Member (remote)

Christina Goodwin, BOE Member

Robert Speir, BOE Member and Secretary

City of Falls Church:

Erwving Bailey, Director of Real Estate Assessment, City of Falls Church (Assessor) (remote)

Lisa Freeman, Real Estate Appraiser III, City of Falls Church

Ashley Pollard, Real Estate Specialist, City of Falls Church

A quorum was present and affirmed, and the meeting was open to all attendees and the public, throughout. An agenda was posted and reviewed and standardized opening remarks were made.

III. LIVE RECORDING: Ashley Pollard, Real Estate Specialist, City of Falls Church
The City of Falls Church provides public access to videos of BOE proceedings.

IV. AGENDA ITEMS:

BOE procedural issues were discussed after Case Hearings.

That portion of the December 1 session will be memorialized separately by the BOE.

V. CASE HEARINGS:

<i>ADDRESS</i>	<i>RPC #</i>	<i>BOE CASE #</i>
114 N Fairfax St.	53-117-012	057-22AB
703 Lincoln Ave	51-124-101	056-22AB (<i>Withdrawn</i>)

The following sections synopsise the issues and decisions regarding the appeals.

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Appellant:	Catherine Rivest
Original Appeal Date:	REA Review dated November 15, 2022
Original Assessment for 2022:	\$954,500
Appellant’s Requested Assessment:	\$835,000
Assessor’s Level 1 Decision:	No Change

OVERVIEW

114 N. Fairfax St. is a cape cod styled home with 1587sf of living area constructed in 1932 on a 0.35 acre lot near Broad St. in the east end of Falls Church City. The home carries a “C” condition grade. It has a 1039sf unfinished basement and 610sf of other unfinished areas (porch, overhang, etc.)

Appellant Rivest purchased the property in 2016 for \$810,000. At the time, it was assessed at \$759,200. During the next 5 years, the property’s assessment, as was the case in many Falls Church areas, rose by an average of only 2% per year. However, in 2022, the assessment increased by 15% overall, thereby prompting Ms. Rivest’s appeal. In 2020, Ms. Rivest had a refinancing appraisal that valued the property at about \$830,000, or about \$8,000 over its then current assessment. While this assessment would not normally be considered in City assessment proceedings, it was discussed by several participants in this hearing as a reference for considering the appreciation of the 2022 assessment.

APPELLANT

The Appellant’s main point was that she believed that her home would not sell for its 2022 assessment (FMV). She said its 3BR/2BA dated interior was not what people are buying in her area. Even disregarding its size limitations, its interior is not in modern/improved (as photos from the 2020 appraisal show). She said that the previous owners did not want to sell it to a developer, so it stayed on the market for a while. That led to her over-assessment purchase price because she offered what was viewed as the “developer price” at the time.

Ms. Rivest said in both her initial presentation and her rebuttal period that the Falls Church assessor’s condition grades were not clear to her, but that her house was not modernized. She also said that the City’s properties listed as comparables to hers do not reflect her home’s value, but that her value might be somewhere between her \$835,000 request and the City’s assessment. She said that she might be able to sell her house at the higher end of \$850,000 to \$950,000, but only if she invested a substantial amount of money on the interior.

Ms. Rivest’s appeal included three sales property comparisons, but she did not develop the logic for including them. Just as the assessor’s comparables, two of these properties are in the west end of Falls Church.

REAL ESTATE ASSESSMENT OFFICE

The Assessor’s Office began by referencing the appellant’s \$810,000 purchase price in 2016 and saying that having no appreciation over the intervening years was not reasonable (see notes above on the 10% assessment appreciation during 2016 to 2021.) She said that Ms. Rivest’s appeal was on the basis of fair market value, but if she had filed under “errors in property description,” the property could have been inspected to see if it should be downgraded from the current C classification.

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Appraiser Freeman proposed 4 properties as comparables, all from Falls Church neighborhoods different from Appellant Rivest’s “neighborhood 5” house (from neighborhoods 18, 22 and 24). Appraiser Freeman then noted descriptions of these properties and concluded that she thought the current appraisal (\$954,500) was “fair and equitable.”

DECISION AND RATIONALE

- 1) Board Member Green began by quoting the 2020 appraisal of \$830,000 and noting sharp market increases. She asked Appellant Rivest why she thought her property had only gone up \$5000 since then. The response was that since the appraisal “was for 2021” the value would not have changed much so she threw in an arbitrary \$5000 for a request of \$835,000. Board Member Goodwin pointed out that the appraisal under review is for 2022 and pertained to The City of Falls Church only.
- 2) Board Secretary Speir returned to the 2020 appraisal and noted that the above grade basement and patio produced a combined valuation of \$307,120. The City’s valuation of the same assets is \$297,600 for 2022—so the difference with the 2020 appraisal is mostly due to land value (\$656,900 - \$581,000 = \$75,900).
- 3) Appraiser Freeman pointed out that the 2021 assessment was \$834,200.
- 4) Board Member Goodwin pointed out that her analysis showed that for both The Assessor’s Office and the Appellant’s sets of comparables, the 2021 assessment to sales ratios (ASRs) were so low that they implied that the areas were undervalued by as much as 10%, over 2021 assessments. This point was not discussed or calculated further as to validity.
- 5) Board Secretary Speir said his plots versus quality adjusted living area showed the Ms. Rivest’s home value, compared to the comps, may be a little high but not significantly so.
- 6) Chairman Ford again emphasized the importance of getting an inspection to review home quality.

MOTIONS

Chairman Ford called for motions and Board Member Goodwin moved to accept the assessment with no change; Chairman Ford seconded the motion. The vote was 4-0 for the motion.

ADJUDICATION

The 2022 assessment for 500 114 Fairfax St., RPC 53-117-012 will remain \$954,500 (\$297,600 for improvements and \$656,900 for land).

APPEAL 056-22AB	RPC 51-124-101	Address: 703 Lincoln Ave
Appellant:	Sampar Trust	
Original Appeal Date:		
Original Assessment for 2022:		
Appellant’s Requested Assessment:		
Assessor’s Level 1 Decision:	No Change	

On November 21, 2022, Real Estate Specialist Pollard sent an email to BOE members saying she had been notified that the appellant was withdrawing the case.

Chairman Ford asked Specialist Pollard at the December 1, 2022, hearing if she had official notice of the withdrawal, or had she been in touch with the Appellant via phone. Specialist Pollard responded that she had a phone conversation the previous week, in which she asked the appellant for a written statement of withdrawal, but the Appellant did not respond further.

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Chairman Ford the motioned that the BOE accept the assessor's office understanding that the case was withdrawn and close it rather than go through the motions of hearing it formally. Mr. Speir seconded the motion, and the vote was 4-0 to close case #056-22AB.

The appeals hearing closed at about 3:38pm, and the BOE moved onto Administrative Agenda items.

VI. ADMINISTRATIVE AGENDA ITEMS:

- 1) Public Contact via BOE members – discussion concluded with a Board decision on policy to be transcribed as BOE procedure.
 - a. Method of Communication from The Assessor's Office if the case is withdrawn, or is if there is a change or adjustment in an assessment that is connected to a case, or if there was an appeal to the BOE and it is settled with a revised value.
 - b. (1:27)A rough draft that is still in need of revision and approval was started that generally stated: No contact with appellant without talking to assessor first, assessor will update any numerical changes to the BOE within 48 hours, any doubt or concern by the BOE board member will require a continuance.
 - c. Expectation of Professional Conduct - Respect and courtesy of all parties toward each Board Member, to and with The Assessor's Office, and to the public.
- 2) Method for how the BOE make requests/asks of The Assessor's Office. 5 business days was set as a standard - sooner if possible but not required, emergencies and small requests are on a case-by-case basis, contingent upon City staff workload.
 - a. Discussion about neighborhoods and what information The Board can consider. The VISION system draws lines, but it was expressed that The BOE has full jurisdiction to evaluate The City in its entirety, just as The Assessor's Office maintains the same ability for its initial assessments.
 - b. When The BOE asks for data, that data is provided, it is not screened or questioned, it is simply provided.
- 3) VISION training – there are limited options and limited access.
- 4) Composition, Format, and Completion of Meeting Minutes
 - a. In 2022, The Board has accepted responsibility for the minutes. With new links to videos, the new separation of duties, limited prior templates, etc.. there were some foreseeable delays.
 - b. The BOE may or may not keep this method and format going forward.
 - c. Discussion of template creation and length
 - d. What is more important: content or timely submission?
 - e. (2:07) BOE goal of completing "Meeting minutes within 10 business days from the meeting date" or by the end of the calendar year, whichever comes first.
 - f. We want to make sure that we follow the statute of reasonable and timely submissions, but the minutes should not delay the result of hearings.
- 5) Tracking results, agreements, and requests of Appellants, or actions by The Assessor's Office (rescheduling, etc.)
 - a. The Assessor's Office will provide an update to The BOE within 24 hours, to help reaffirm to The BOE that no Appellant has been misfiled or unintentionally overlooked, and to verify no hearing is missed if Appellants want to pursue it.
 - b. Goal: no extra work for The Assessor's Office, forward data to BOE, so no extra effort is required, because Appellant list of events/contacts is already kept by The Assessor's Office.

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- c. This also affords the BOE the chance to create the Annual Report most accurately, for The State of Virginia, pertaining to the results of all BOE cases filed.

VII. ADJOURNMENT

Chairman Ford motioned to adjourn the meeting at 5:28pm, which was approved unanimously.

VIII. AFFIRMATION

These minutes are hereby affirmed and accepted by The Board of Equalization:

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