



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

November 10, 2022

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

**I. CALL TO ORDER:** At 3:00pm, 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  
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, Appraiser, 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

**IV. AGENDA ITEMS:**

*1001 SYCAMORE STREET*

Ashley Pollard announced that she had been in contact with the Appellant for 1001 Sycamore St. Appellant wished to withdraw the appeal. A motion was made by BOE Member Green, seconded by BOE Member Goodwin, and passed unanimously, to accept Appellant's withdrawal, and proceed with case hearings.

**V. CASE HEARINGS:**

444 W. Broad St. Unit #528,	RPC 51-133-528,	Appeal 005-22AB
1313 Seaton Lane,	RPC 52-505-012,	Appeal 018-22AB
111 Tinner Hill Rd,	RPC 53-110-007,	Appeal 017-22AB
1001 Sycamore St.,	RPC 53-212-003,	Appeal 013-22AB

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**APPEAL 005-22AB****444 W. BROAD STREET, UNIT #528**

Appellant:	Christine Arakelian, Appearing and Presenting for herself
Original Appeal Date:	April 8, 2022
Original Assessment for 2022:	\$550,100
Appellant's Requested Assessment:	\$515,000
Assessor's Level 1 Decision:	Appeal Denied

**OVERVIEW**

Unit 528 is a condominium (condo) located on the 5<sup>th</sup> floor of a building generally called "Spectrum." The arguments presented by Appellant and Assessor's Office follow.

**APPELLANT**

Ms. Arakelian filed her appeal under fair market value, lack of uniformity and errors in property description. Her principal complaints were:

1. Sale of the unit above hers, #628, for \$505,000 in July 2021, is the best comparable to her unit.
2. The Assessors Office's Fair Market Value (FMV) calculations for units in the Spectrum seem to depend mostly on square footage and do not take into account real value differences due to floor level (i.e., value goes up with floor level) or location within the floor (views and noise both influence value). Ms. Arakelian also mentioned lack of access to external storage as degrading value.
3. The four unit sales offered in the Assessor's Office Appeal Review were not true comparables because they offer qualitative advantages and are larger than her unit. As such, they should not be viewed as appropriate for valuing her property.
4. The  $\pm 10\%$  accuracy range that the Assessor states as complying with normal industry mass assessment practices does not preclude establishing a good faith estimate of FMV for any single property.
5. Good Faith, as highlighted by the appellant, should be noted as the key factor upon which an adjustment would be necessitated, and that requirement could not be waived.

**REAL ESTATE ASSESSMENT OFFICE**

The Assessor stated that condos are valued, and routinely compared to units within their own respective building. Comparables are meant to bracket value within an acceptable range, the standard for which is  $\pm 10\%$ , but state assessment standards do allow for valuations beyond that range, as a matter of balance and overall equalization. Reviews and evaluations are based on a mass appraisal standardized process, with a multitude of factors, sales being a key value as a firm and finite number, as opposed to other fluctuating value indicators.

The Assessor had also researched the condo documentation, that implied the common storage areas could be assigned to individual units. There was some discussion of the layout and use of space, but it was stated that this is not a consideration of The Assessor's Office, as space utilization alone is a preference of ownership, not an indicator of value.

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## **DECISION AND RATIONALE**

Upon opening, two members of the BOE, expressed support for the assessment staying unchanged. One said that, relative to other units, the assessment increase was fair. A limited discussion of the possible reason for the relatively low sales price of the unit above Ms. Arakelian's condo, was followed by BOE members' following observations:

1. Two members concurred that the BOE should not reject the assessment based on one single data point (unit #628).
2. Another said that we could not precisely determine FMV and that the assessment was fair and equivalent comparatively to other units' increases.
3. Mr. Speir suggested scaling comparables in some way to arrive at a valuation that is compatible with that of unit #528, then suggested that an average value based on the four comparable units' 2021 sales prices, not including unit #628, might be the correct value for #528.
4. Virginia Code, §58.1-3379 was cited, to highlight that: although it is allowable for the Appellant to allege that The Assessor's Office did not act in good faith, the BOE is bound, explicitly by code, to act under the presumption that the valuation from the Assessor's Office is correct, and furthermore that Appellant has the burden of proof to show a lack of FMV, Uniformity, or Equalization. Good Faith in the assessment of each unit was therefore statutorily required to be presumed by the BOE. Mr. Ford stated that the assessment was based on sound array of documented and presented sales data, and that BOE should not reject it based upon an assumption of failure to act in good faith, or upon a single sale of another unit. Five sale plot points allow BOE to view and analyze for more accuracy and were presented both at the BOE hearing at the time of the original appeal.

## **MOTIONS**

Mr. Speir moved to lower the assessment from \$550,100 to \$536,000 based on the size weighted average of the Assessor's comparable four units. The motion failed 3-1.

Mr. Ford moved to accept the standing assessment of \$550,100; Ms. Goodwin seconded the motion and it passed 3-1.

## **ADJUDICATION**

The BOE rejected the appeal with the majority deciding that the appellant had not met the burden of proof with supplied evidence, demonstrating that the assessment was inaccurate or implausible, in regard to FMV, Uniformity, or Equalization.

*Final Ruling:* Assessment to stand unchanged at \$550,100.

Appellant: Robert McNaull presenting for himself  
Original Appeal Date: April 27, 2022 (by letter; see below)  
Original Assessment for 2022: \$944,800  
Appellant's Requested Assessment: \$822,500 (revised from \$845,980, in original appeal)  
Assessor's Level 1 Decision: Adjustment to \$862,100  
(home condition and size adjustment in FCC database).

### **OVERVIEW**

Mr. McNaull sent an April 27 letter to the Assessor appealing his assessment. Because that was past the cutoff for the Level 1 review, the Assessment Office advised him to file directly with the BOE. Appellant filed a BOE appeal. After such, the Assessor's Office reviewed the BOE appeal and adjusted his assessment.

The home in question is similar to homes in this part of Falls Church built during, or just after WWII. Many have been expanded through add-ons; more recently, some of the older homes have been replaced with modern structures. The property at 1313 Seaton Lane appears to be relatively unaltered from its original construction.

### **APPELLANT**

Mr. McNaull began by reading points from his original appeal letter. In it, he specifically disagreed with a 79% jump in "improvements" value for 2022, in part accounting for a more than 28% increase in his assessment. He said:

1. Nothing had been changed on the house during his long ownership.
2. City of Falls Church official figures claimed that single-family home values had increased only 14% in 2022.
3. Online real estate sites (Redfin and Realtor.com) had in 2021, estimated his property to be worth between \$822,500 and \$881,140 (this was part of his original appeal of the \$944,800 original assessment).
4. The assessor's comparable at 1303 Seaton Circle was an anomaly because it was originally listed for \$825,000, sold three weeks later for \$975,000, and was soon torn down.

Although Mr. McNaull did not offer comparable properties either in his original appeal letter or in his BOE appeal, in his opening statement, he introduced 404 Jackson St., which was 1 ½ blocks from his property, as a better comparable at its sale price of \$809,900.

### **REAL ESTATE ASSESSMENT OFFICE**

The Assessor's discussion centered on establishing value based on the "neighborhoods" as The City of Falls Church and its current Computer Assisted Mass Appraisal assessment tool "Vision" categorizes them. He rejected Mr. McNaull's offering of 404 Jackson Street, because it is in a "different" Falls Church neighborhood, even though it is geographically proximate.

The Assessor's final evaluation took into account the age of the property and errors in the property description to lower the assessment by \$82,700. That left the 2022 figure of \$862,100 at about 16.6% above the Appellant's 2021 assessment of \$739,000, and about \$40,000 over the appellant's BOE appeal request of \$822,000.

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## **DECISION AND RATIONALE**

Members of the BOE rejected Mr. McNaull's suggestion of 404 Jackson St. as a comparable. The position of some BOE members, with the support of the Assessor's Office, was that this was not in Mr. McNaull's paperwork submitted to the BOE earlier and, by rule, should be ignored as "new evidence."

Mr. Speir raised several questions regarding the assessment. First, no one from the Assessor's Office visited the actual neighborhood where this home is located. Second, including adjacent Falls Church classified neighborhoods, would bring in as many as 35 comparables. He added that analysis of those properties (§ 58.1-3386) could support a value for Mr. McNaull's property in the \$840k, range, but probably not the \$822k as petitioned.

BOE Chairman Ford asked the Board for suggestions on their views about a decision. Some members of the BOE and observers from the Assessor's Office stated that facts derived from an onsite inspection and an independent analysis should not be introduced into BOE deliberations unless by the Assessor or the appellant. Two members of the BOE said that they would support the Assessor's adjusted value for the property of \$862,100. Mr. Speir added that further analysis of those properties would support a value for Mr. McNaull's property in the \$840k range.

## **MOTIONS**

In consideration of the claim of the Appellant for a value between \$822k-881k, and consideration for the value of other proximate comparables in the \$840k range, Mr. Ford, motioned to reduce the assessment by \$7,100 to \$855,000. The motion passed 3-1.

## **ADJUDICATION**

The property at 1313 Seaton Lane is assessed at \$855,000 for the 2022 assessment year.

*Final Ruling:* Assessment to change and be reduced from \$862,100 as assessed, to \$855,000.

Appellant: Velma Tinner presenting for herself and George Tinner  
Original Appeal Date: See Overview below  
Original Assessment for 2022: \$253,000  
Appellant's Requested Assessment: \$22,700  
Assessor's Level 1 Decision: Assessment adjusted to \$230,300 for amended lot size

### **OVERVIEW**

This property is on the line between Falls Church City and Fairfax County. Per agreement between Falls Church City and Fairfax County, each jurisdiction taxes half the lot. A house on the property is on the Fairfax half and taxed by them.

Discussion of this property assessment preceded the March 25, 2022 issuance of the City's 2022 assessments. It arose when the appellants' attorney attempted to register a deed in 2021 and found that the part that fell under Falls Church City's purview, was previously unbeknownst to the City. In the ensuing discussion, the previous Falls Church assessor originated a property file, assessed the property at \$195,000 (source: June 3, 2022 BOE filing papers), and informed the appellants that several years of back taxes were due. Compounding this situation is a plat the appellants provided that shows that, rather than a 50-50 split of the land for tax purposes, Falls Church's share is only 9%.

By February of 2022, the issue had not been resolved. At that point, the new Falls Church Assessor became involved to determine the correct way to address the questions. The current appellants filed for a Board of Equalization review.

### **APPELLANT**

Ms. Tinner seemed to have several concerns about the way Falls Church assessed her property, principally

1. Why was Falls Church's tax assessment so high when they only had legal interest in less than 10% of her lot?
2. Even if Falls Church did have authority to tax half her lot, why was Falls Church's assessment at "half value" appearing as \$230,300, when Fairfax County only assessed the other half at \$118,000?

### **REAL ESTATE ASSESSMENT OFFICE**

The Assessor's Office addressed the BOE focusing on an August 30, 2022 letter and the Real Estate Assessor's Office Appeal Review Form. These explained to the appellants that what they thought was a small portion of the lot allocated to Falls Church, was actually an historic easement that reduced the total taxable lot size from 10,542sf to 9596sf. When applying the 50% taxation rate as agreed between the two jurisdictions, that reduced Falls Church's taxable land to 4798sf. The land is zoned commercial which is actually to the tax benefit of the resident (if the land was zone residential the tax rate would increase). Additionally, The City of Falls Church does not tax the improvement on the lot, solely the land value.

The Assessor added that Ms. Tinner would not be taxed for years prior to 2022. Although no formal vote was necessary on this (it was an Assessor decision), members of the BoE agreed on this action.

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## **DECISION AND RATIONALE**

Discussion involved several members of the BoE, and the Assessor's Office as participants, navigating and answering Ms. Tinner's concerns.

The answer to Appellant's first question is: Falls Church had agreed with Fairfax County to split the tax for half her land as a matter of standardized process. The origin and background of the plat that visually demonstrates Falls Church's share of the land as being small, was not determined at the BOE hearing.

The answer to Appellant's second question is: Falls Church's commercial tax rates for "its half" of Ms. Tinner's lot is valued at almost twice that of the residential rate, at which Fairfax County's applied to its share. The Assessor added that it is not likely that changing the Tinner property to residential zoning alone would substantially reduce the Tinner tax assessment. Falls Church's apparent commercial tax rate is about \$48.00 per square foot (\$230,300/4798sf). However, it uses a residential land model that yields higher values per square foot as lots become smaller. If Falls Church City applied that model to this Tinner Hill property, the assessment rate could be even higher than the commercial rate now in effect.

*Although it was outside the quasi-judicial jurisdictional purview of the BOE to explain the assessment process, The BOE is a public-facing board providing a community service to the citizenry of Fall Church. Chairman Ford noted that the resident should be able to walk away from the hearing with a better understanding of her unique taxation situation, allowing a fellow citizen the informed independence to next act in whatever way she saw fit. As an aside and a matter of fact, this resident arrived early and waited nearly two hours for her hearing, with no other citizens waiting behind her.*

*The following additional notes are included in these minutes for explanatory purposes for this unique case, that addresses not only The City of Falls Church assessed value itself, but also county-by-county evaluations, and perhaps even zoning issues far beyond this BOE.*

- *The way in which the two respective counties collaborated to decide taxable value (50%FCC / 50%FairfaxC split) did not appear arbitrary to the BOE, in that Appellant's property was treated no differently from how other similarly situated properties were treated for assessment purposes (despite very few like properties, or "comps").*
- *Ms. Tinner retains the right to discuss this % division with The Falls Church City Assessor's Office, The Fairfax County Assessor's Office, or a court of competent jurisdiction, to seek redress, if she believes that the divisional percentage should be amended (for example: 10%FCC / 90%FairfaxCounty).*
- *This new calculation may however work to her detriment, based upon: commercial vs. residential zoning, how each entity assesses her improvement (owner's residence), and year-to-year changes/increases in overall assessed values in each respective county.*

## **MOTIONS**

A motion was made, seconded, and voted upon unanimously (4-0) to confirm the Assessor's valuation of Falls Church's half of the property at the assessed \$230,300.

## **ADJUDICATION**

The BOE specified that its authority is limited to addressing valuation and equalization, not zoning or survey issues.

*Final Ruling:* Assessment to stand at \$230,300.

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## **VI. ADMINSTRATIVE AGENDA ITEMS**

- 1) *Closed Meetings for Housekeeping/Administrative/Organizational Operations.*  
Although the hearings portion of the meeting was adjourned, The BOE decided to continue recording Administrative Agenda topics as a matter of policy
  - i. This Matter will be discussed with City Legal Counsel for 2023 sessions.
- 2) *Procedural Discussions.* General discussion of BOE rules and procedure, allowing members to discuss concerns and formulate new rules.
  - a. *Policy Adherence and On-Task Operations.* General Discussion. Are we focusing on the facts in meetings – what should be our fact review entail?
  - b. *New Evidence.* From where does evidence arise, and what is the duty of the BOE to review data that may be pertinent, but is not necessarily raised directly by Appellant or Assessor? Directly: can new evidence be found, presented, and introduced?
    - i. Matter was not directly resolved and will be researched and reviewed Statutorily and with City Legal Counsel, for future implementation into pending update for The BOE Rules and Procedures
  - c. *Respect.* Imperative to respect for The Assessor’s office with deference, but balance the civic duties of the BOE to grant an impartial hearing
  - d. *Threshold Adjustments.* What is a reasonable amount to adjust – what is the duty of the BOE, is there a base or a threshold (a cutoff) – Assessors office may adjust as low as \$1,000 – No minimum value should be set.
- 3) *Adherence to the Agenda.* Policy request to adhere to what The Assessor’s office is posting online. Offer was made to include the agenda in advance with The BOE Case Informational Packets that are provided by The Assessor’s Office to The BOE
- 4) *New Meeting Agenda Items.* As new needs arise, request made that BOE forward them to Ashley Pollard, Real Estate Specialist, City of Falls Church
- 5) *Master Calendar.* BOE Members should use this, as provided by The BOE Chair and Ashley Pollard, to ensure a quorum.

## **VII. ADJOURNMENT**

There being no other business the meeting was Motioned to be recessed at 5:24 pm until November 12, 2022.

Mr. Ford motioned to adjourn which was seconded by Ms. Green and approved unanimously

## **VIII. AFFIRMATION**

The foregoing minutes are hereby adopted and affirmed by The Board of Equalization:

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Chair

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Secretary

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