



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

November 17, 2022

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

**I. CALL TO ORDER:**

At 2:58pm, the In-Person meeting was called to order by Mr. Ford.

**II. THOSE PRESENT/ROLL CALL:**

*Board of Equalization Members:*

Aaron Ford, BOE Member and Chair

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

The City of Falls Church provides public access to videos of the actual BOE proceedings.

**IV. AGENDA ITEMS:**

N/A

**V. CASE HEARINGS:**

603 Timber Lane

RPC 52-506-018

Appeal 039-2AB

126 Haycock Rd. C-4

RPC 51-219-062

Appeal 043-22AB

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

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Appellant: Michael Capozzi  
Original Appeal Date: Unknown; Assessor review dated October 7, 2022  
Original Assessment for 2022: \$1,564,000  
Appellant's Requested Assessment: \$1,400,000  
Assessor's Level 1 Decision: No Change

### **OVERVIEW**

This is a detached residential property built in 2016 and graded in "A" condition by the assessor. It has 0.266 acre of land and a home with 3761sf of living area. Land value constitutes 37% of the 2022 assessment.

### **APPELLANT**

Mr. Capozzi's general conclusion from his seven assessment comps and the City's three sales comps was that he could not sell his house for its assessed value. He notes a concern is that it is "utilitarian" lacking "curb appeal" features that are found on newer modern homes.

Mr. Capozzi presented his appeal being based on uniformity and fair market value (FMV), although he did not present any sales comparables per se. He showed that his total assessed value per square foot of living area was significantly higher than seven properties in his immediate geographical neighborhood, the most distant being about 1200 feet from his home. He calculated that his property should be assessed at about \$355/sf. This equates to about \$1,316,350; he requested \$1,400,000.

He also addressed the City's three comparable sales properties individually, noting that two of the three are considerably larger than his property, but lower in assessments by \$100,000 to almost \$200,000. The third is 5% smaller but assessed for 11% less (all sizes are in square feet of living area).

### **REAL ESTATE ASSESSMENT OFFICE**

Lisa Freeman presented for the assessor's office. She initially pointed out that Mr. Capozzi did not provide any sales comparable properties to support FMV. She also said that any value (sales or assessment) expressed in dollars per square foot of living area could be misleading due to the many different values of property components included in such a computation.

Ms. Freeman's review presented three properties from three different assessor's office classified neighborhoods, the most distant from the appellant's property being about 1450 feet from 603 Timber Lane. One is in Mr. Capozzi's classified neighborhood.

Regarding Mr. Capozzi's argument about his home being basic, functional styling, Ms. Freeman said that, if the assessor's office had been able to conduct an interior inspection, they might have been able to confirm it. The Assessor, Mr. Bailey, confirmed that, explaining, "we cannot really change the quality grade without seeing the interior."

**DECISION AND RATIONALE**

1. Are there flooding or other water concerns on the property? Yes, but none that cost the appellant
2. Mr. Capozzi’s arguments were based on uniformity, not FMV.
3. Removing the land value before computing value per square foot then adding land value back in presents a better measure of uniformity.
4. Combining the assessor’s sales comps and Mr. Capozzi’s uniformity comps yields ten properties for comparison. Employing the above modification to the appellant’s methodology produces a valuation of about \$1,400,000 for the entire property.
5. BOE Chairman Ford adjusted this figure slightly to account for differences in quality grades among the ten properties and the amount of non-living area components at the location (e.g., 603 Timber Land has a large garage).

**MOTIONS**

Mr. Ford then presented a motion to set the total assessment to \$1,415,000, which is ~12% increase year-over-year. Implicit in this was that the land value would not change. Mr. Speir seconded, and the motion passed 3-0.

**ADJUDICATION**

The property at 603 Timber Land is to be assessed at \$1,415,000 (\$588,000 for land; \$827,000 for improvements) for the 2022 assessment year.

<b>APPEAL 043-22AB</b>	<b>126 HAYCOCK ROAD, C-4</b>
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Appellant:	Brian D. Culhane
Original Appeal Date:	Unknown; Assessor’s review dated November 2, 2022
Original Assessment for 2022:	\$318,300
Appellant’s Requested Assessment:	\$300,000
Assessor’s Level 1 Decision:	No Change

Per policy, The Appellant’s case was heard *in absetia*. The documented case was reviewed in detail, and the BOE moved forward with the hearing, allowing the present parties to present.

**OVERVIEW**

This is a condominium residential property built in 1962 and graded in C condition by the assessor. Its living area is 858sf. Apportioned land value constitutes 32% of the 2022 assessment.

**APPELLANT**

The appellant’s written appeal was based on his purchase price of \$300,000 on December 7, 2021. He did not see how the property could appreciate to \$318,300 in a few months.

The appellant was contacted several times but did not appear at the hearing. A review package had been delivered to his location in accordance with standing lead time requirements.

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## **REAL ESTATE ASSESSMENT OFFICE**

The assessor's office representative was Lisa Freeman, who presented to the BoE attendees her analysis of 7 condominium units of similar size in the vicinity of this unit. It showed that:

- 1) For 858sf to 870sf units, in 2021 sales prices ranged between \$289,000 and \$342,000.
- 2) Assessments for those units ranged between \$302,000 and \$323,000 (with three at \$318,000).

## **DECISION AND RATIONALE**

Mr. Ford highlighted that from a lay, simple, incomplete but rough calculation, the average of the top and bottom sale price for the condos, reach a median of 316k, within 2k of Appellants actual assessment.

The BOE highlighted that although The Appellants lack of presence was not complementary to his case, it is important that each Appellant has a proper contact as required by code, within 10 days, and contacts are repeatedly attempted, allowing The Appellant a valid chance to respond. The Assessor's Office highlighted that the ten day mailing had in fact be sent, and that a response/contact had occurred on September 7, 2022, affirming that the Appellant was at least aware of the appeal in process.

Sales in fact are not representative of home values. Any number of factors could affect a sales number, and without any information or evidence, other than the one units sale price, The BOE discussions steered to a point of affirmation.

## **ADJUDICATION**

BOE members agreed that the assessor's valuation was representative. Mr. Ford motioned to keep the assessment at \$318,300. Ms. Goodwin seconded; the vote was 3-0 to approve the motion.

*Final Ruling:* The property at 126 Haycock C-4 is be assessed at \$318,300 (\$103,400 for land; \$214,900 for improvements) for the 2022 assessment year.

## **VI. ADMINSTRATIVE AGENDA ITEMS**

- 1) *Discussion of Basis for Adjustment.* Price per Square Foot, neighborhood factors, and the very nature of process of evaluation. Discussion of "facets" to understand if we adjust based upon one area, it can affect other areas. Discussion of floodplains and bifurcating streets. Element of subjectivity for quality grades, materials, and how the BOE also employs some element of subjectivity – even if there are cost tables (Marshall and Swift), and system calculations.
- 2) *Uniform Application of Rules and Procedure.* Chairman maintaining that order in the Boardroom, while still honoring the commitment to the public. Recommitment to keeping procedure front and center.

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**VII. ADJOURNMENT**

There being no other business the meeting was Motioned to be recessed at 4:14 pm until November 15, 2022.

Mr. Ford motioned to adjourn which was 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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