Level II Cost Approach Problems

Class Problems 1 through 6 Answers

Problem 1

You have a commercial building. There is a total of 5,200 square feet of which 3,900 square feet has a wall height of 16 feet. The remaining 1,300 square feet has a wall height of 14 feet. What is the average wall height?

3,900 sq ft divided by 5,200 sq ft = 75%	times 16 ft	12	
1,300 sq ft divided by 5,200 sq ft = 25%	times 14 ft	3.5	
	100%	15.5	**Rounded 16 Feet**

Problem 2

You have a commercial building that measures 200 feet by 500 feet. What is the PAR?

Perimeter equals 200 + 200+ 500 +500 = 1,400				
Area equals 200 times 500 = 100,000				
Perimeter to Area Ratio =	Perimeter of	1,400		
divided by the	Area of	100,000	0.014	
times 100			1.4	
rounded to nearest whole number				**1**

Problem 3

You have a structure that has 2,500 square feet of which 1,500 is general office. The remaining 1,000 square feet is utility storage. Wall Type 1 and the building measures 100 by 25. What is the adjusted base rate?

Perimeter equals 100 + 100+ 25 +25 = 250				
Area equals 100 times 25 = 2,500				
Perimeter to Area Ratio =	Perimeter of	250		
divided by the	Area of	2,500	0.1	
times 100			10	
rounded to nearest whole number				**10**

Usage 1,500 sq feet is general office	1,500/2,500 =	60%		
1,000 sq feet is utility storage	1,000/2,500 =	40%		
2, 500 total sq feet.				
Go to Appendix G, Page 12 and look for general office		$74.25	60%	$44.55
Go to Appendix G, Page 12 and look for utility storage		$41.15	40%	$16.46
				$61.01

Problem 4

You have a fire resistant building with exterior walls of brick. It measures 100 feet by 180. Twenty five percent is industrial office and the wall height is 12 feet. The remaining area is light warehouse with a wall height of 18 feet. What is the average wall height? What is the adjusted base rate?

Perimeter equals 100 + 100+ 180 + 180 = 560				
Area equals 100 times 180 = 18,000				
Perimeter to Area Ratio = Perimeter of	560			
divided by the Area of	18,000		0.0	
times 100			3.1	
rounded to nearest whole number				3
25% is industrial office times the wall height of 12 feet		3		
75% is light warehouse times the wall height of 18 feet		13.5		
Average wall height is			16.5	Rounded 17
Do we have to make a wall height adjustment?				
Industrial Office		$55.60		
plus wall height adj. 5 feet times $1.75		$8.75		
		$64.35	25%	$16.09
Light Warehouse		$29.65		
less wall height adj. 1 foot times .75		-$0.75		
		$28.90	75%	$21.68
Adjusted base rate				$37.77

Problem 5

You have a structure with 3,000 square feet of which 1,800 is fire resistant. The remainder is Fire Proof Steel. PAR 8, wall type 1. Building is a bank. What is the amount of adjustment needed to account for the Fire Proof Steel?

1,200 divided by 3,000 is 40%	
Adj for FP Steel is $10.96	
Net adjustment then is $10.96 times 40% or	$4.38

Problem 6

You have a parking lot containing 20,000 square feet of 2" over 8" base of asphalt paving. It has a grade of C-1 and is in average condition. It is located in Jackson.

Additionally, you have 200 linear feet of metal guardrail surrounding the parking lot. It is in average condition and graded C.

What is the total True Tax Value of this property?

Paving from page 27 of App G Book 2.

20,000 square feet is	$1.60					
add for 3" base	$0.25					
Sub total		$1.85				
Adjust for grade		$0.95				
Adjusted subtotal		$1.76				
Adjust for Location Multiplier		97%				
Adjusted base rate			$1.71			
Square feet			20000			
RCN				$34,200		
Depreciation				60%		
True Tax Value					$13,680	**$13,700**

Guardrail:						
200 linear feet						
Rate		18.75				
Location Multiplier		97%	$18.19			
Linear feet			200			
Replacement Cost New				$3,640		
Depreciation				60%		
True Tax Value					$1,460	**$1,500**
Total True Tax Value of Improvements						**$15,200**

Walls		Roofing	
	Brick		Built - up
	Stone		Metal
	Concrete		Slate / Tile
	Frame or Metal		Shingle
	C.B. or Tile		
			Insulation

Framing	B					
Wood Joist						
Fire Resistant						
Fire Proof Steel						
Reinf. Concrete						
Flooring	B					
Concrete						
Wood						
Tile or Carpet						
Finish Type	B					
Unfinished						
Semifinished						
Finished Open						
Finished Divided						
Use	B					
Store						
Office						
Apartment						
Vacant or Aband.						
Heating & Air Conditioning						
No Heating						
Central Warm Air						
Hot Water or Steam						
Unit Heating						
Central Air						
Package or Unit Air						
Sprinkler						

Plumbing Fixtures	#	TF
Full Bath		
Half Bath		
Extra Fixtures		
TOTAL		0

Other Fixtures	G/F	ES	SS
Wash Fountain			
Circular 36"			
Circular 54"			
Semi-circular 36"			
semi-circular 54"			
Industrial Gang Sinks			
4' long, 4 man			
8' lone, 8 man			
Shower-Column			
Circular, 5 per			
semi-circular, 3 per			
Corner, 2 per			
Shower Multi-Stall			
Circular, 5 per			
Semi-circular, 3 per			
Corner, 2 per			
	No. Fixtures		
Gang Shower Heads			
Drinking Fountains			
Refrigerated Water Coolers			
.....with Hot & Cold Water			
Emergency Shower/eye Wash			

IMPROVEMENT DATA AND COMPUTATIONS

Level II Cost Approach

Class Problem # 6

Paving 20,000 sq. ft. $1.60 + $.25 for 3 " base = $1.85

$1.85 X 95% for C - 1 Grade = $1.76 base rate.

$1.76 X 97% L/M = $1.71 adj. rate X 20,000 sq. ft. = $34,144

Guard Rail = $18.75 X 97% = $18.19 X 200 = $3,638, round to nearest

$10 = $3640 X .40 = $1,455 rounded to the nearest $100 = $1,500

Eff age 8
Structure Life 10

Circle One →	1 or A		2 or B		3 or C		4 or D	
Pricing Key								
S. F. Area								
Effective Perimeter								
P. A. R.								
Number of Units								
Average unit size								
Floor	Hgt.	Rate	Hgt.	Rate	Hgt.	Rate	Hgt.	Rate
Basement								
1st								
2nd								
3rd								
4th								
Frame Adj. ±								
Wall Hght. Adj. ±								
Base Price								
B. P. A. %								
Sub-total								
Unit Finish								
Interior Finish								
Div./Pin Walls								
Lighting								
Heating/Air Cond.								
Sprinkler								
S. F. Price								
Area								
Sub.-total								
Plumbing								
Special Features								
Exterior Features								
TOTAL BASE								
Location Multiplier								
Grade Factor								
Replacement Cost								

SPECIAL FEATURES

Description	Value

SUMMARY OF IMPROVEMENTS

ID	Use	Story Height	Const. Type	Grade	Year Const.	Eff Age	Cond.	Base Rate	Features	L/M	Adj. Rate	Size or Area	Replacement Cost	Norm. Depr.	Remainder Value	Obsol Depr.	True Tax Value
01	Paving	2"/8"	Asph	C-1	1990	8	Av	$1.76		97%	$1.71	20,000	$34,200	60%	$13,680		$13,700
02	Guard Rail		Mtl	C	1990	8	Av	$18.75		97%	$18.19	200	$3,640	60%	$1,460		$1,500
03																	
04																	
05																	
06																	
07																	
08																	
09																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	

Data Collector / Date

Appraiser / Date

Total True Tax Improvement Value $15,200

Parcel #	
County	
Township	
Corporation	
District	
Section and Plat	
Routing number	
Neighborhood code	
Property Class	
Property Address	

OWNERSHIP **Level II Cost Approach**

Class Problem # 7

Front of Property Record Card

Transfer of Ownership			Card No. of
Date	Grantee	Rec. #	Sale Price

Topography	Pub. Utilities	Street or Rd.	Neighborhood
[ ] Level	[ ] Water	[ ] Paved	[ ] Improving
[ ] High	[ ] Sewer	[ ] Unpaved	[ ] Static
[ ] Low	[ ] Gas	[ ] Proposed	[ ] Declining
[ ] Rolling	[ ] Electricity	[ ] Sidewalk	[ ]
[ ] Swampy	[ ] All	[ ] Alley	[ ] Blighted

VALUATION RECORD

Assessment Year		20	20	20	20	20	20
Reason for Change		Revaluation					
TRUE TAX VALUE	Land	$299,900					
	Improvements	$101,500					
	Total AV	$401,400					
ASSESSED VALUE	Land	$299,900					
	Improvements	$101,500					
	Total AV	**$401,400**					

Property Class

200 MINERAL

INDUSTRIAL
300 Vacant land
310 Food and drink processing facility
320 Foundries and heavy manufacturing
330 Medium manufacturing and assembly
340 Light manufacturing and assembly
345 Industrial office
346 Research and development facility
350 Industrial warehouse
360 Industrial truck terminals
370 Small shop
380 Mines or quarry
385 Landfill
390 Grain elevators
399 Other industrial structures

COMMERCIAL
400 Vacant land
401 4-19 family apartments
402 20-39 family apartments
403 40 or more family apartments
410 Motel or tourist cabins
411 Hotel
412 Nursing home or private hospital
415 Mobile home park
416 Commercial camp ground
419 Other commercial housing
420 Small detached retail of less than ten thousand (10,000) square feet
421 Supermarket
422 Discount and junior department store
424 Full line department store
425 Neighborhood shopping center (strip center)
426 Community shopping center
427 Regional shopping center
428 Convenience market
429 Other retail structures
430 Restaurant, cafeteria, or bar
431 Franchise type restaurant
435 drive-in restaurant
439 Other food service
440 Dry clean plant or laundry
441 Funeral home
442 Medical clinic or offices
443 Drive up walk up Bank only
444 Full service banks
445 Savings and loan
447 Office building 1 or 2 story
448 Office building 3 stories or more- walkup

COMMERCIAL (can't.)
440 Office building 3 stories or more - elevator
450 Convenience market with gasoline sales
451 Convenience market/franchise type restaurant with gasoline sales
452 Service station
453 Car wash
454 Auto sales and service
455 Commercial Garage
456 Parking lot or structure
460 Theater
461 Drive-in theater
462 Golf range or miniature course
463 Golf course or country club
464 Bowling alley
465 Lodge hall
466 Amusement park
467 Health club
468 Ice rink
469 Riverboat gaming resort
480 Commercial warehouse

COMMERCIAL (con't.)
481 Commercial miniwarehouse
482 Commercial truck terminal
490 Marine service facility
495 Marina
499 Other Commercial structures

5 _ _ RESIDENTIAL
0 Vacant lot
1 One-family dwelling
2 Two-family dwelling
3 three-family dwelling
4 House trailer (real)
5 Condominium unit
0 Platted lot
1 Unplatted 0 - 9.99 acres
2 Unplatted 10 - 10.99 acres
3 Unplatted 20 - 29.99 acres
4 Unplatted 30 - 39.99 acres
5 Unplatted 40 + acres
599 Other residential structures

LAND DATA AND COMPUTATIONS

Land Type	Actual Frontage	Effective Frontage	Effective Depth	Depth Factor	Base Rate	Adjusted Rate	Extended Value	Influence Factor	True Tax Value
F	66.0	66.0	99	1.00	$4,544	$4,544	$299,900	[-]	$299,900
								[-]	
								[-]	
								[-]	
								[ ]	
								[ ]	
------	------	Acreage / Sq. Ft.		-------	-------	------	------	------	
								[ ]	
								[ ]	
								[ ]	
								[ ]	
								[ ]	
								[ ]	
Total/Acreage/Sq. Ft.							Total True Tax Land Value		**$299,900**

Memorandum

LAND TYPE

F Front Lot
R Rear Lot
1 Comm/Ind Land
11 Primary
12 Secondary
13 Undeveloped Usable
14 Undeveloped Unusable
2 Classified Land
3 Undeveloped Land
4 Tillable Land
5 Non-tillable Land
6 Woodland
7 Other Farmland
8 Ag Support Land
81 Legal Ditch
82 Public Road
83 Utility Trans. Towers
9 Homesite
91 Res. Excess Acres
92 Ag. Excess Acres

Influence Factors

1 Topography
2 Under Improved
3 Excess Frontage
4 Shape or Size
5 Misimprovement
6 Restrictions
7 Traffic Flow
8 View
9 Corner Influence
0 Other

Walls		Roofing	
	Brick		Built - up
	Stone		Metal
	Concrete		Slate / Tile
	Frame or Metal		Shingle
	C.B. or Tile		
			Insulation

Framing	B
Wood Joist	
Fire Resistant	
Fire Proof Steel	
Reinf. Concrete	
Flooring	B
Concrete	
Wood	
Tile or Carpet	
Finish Type	B
Unfinished	
Semifinished	
Finished Open	
Finished Divided	
Use	B
Store	
Office	
Apartment	
Vacant or Aband.	
Heating & Air Conditioning	
No Heating	
Central Warm Air	
Hot Water or Steam	
Unit Heating	
Central Air	
Package or Unit Air	
Sprinkler	
Plumbing Fixtures	# / TF
Full Bath	
Half Bath	
Extra Fixtures	
TOTAL	0

Other Fixtures	G/F	ES	SS
Wash Fountain			
Circular 36"			
Circular 54"			
Semi-circular 36"			
semi-circular 54"			
Industrial Gang Sinks			
4' long, 4 man			
8' lone, 8 man			
Shower-Column			
Circular, 5 per			
semi-circular, 3 per			
Corner, 2 per			
Shower Multi-Stall			
Circular, 5 per			
Semi-circular, 3 per			
Corner, 2 per			
	No. Fixtures		
Gang Shower Heads			
Drinking Fountains			
Refrigerated Water Coolers			
.....with Hot & Cold Water			
Emergency Shower/eye Wash			

IMPROVEMENT DATA AND COMPUTATIONS

Level II Cost Approach

Class Problem # 7 Answer (Back of Property Record Card)

Basement = utility storage, wall type 2, PAR 6 = $16.85

1st floor = dining lounge, wall type 2, PAR 6 = $59.15

2nd floor = apartments, wall type 2, PAR 6 = $33.85

Average unit size = 4320 / 4 = 1080

Unit finish adjustment (apartments size 1100 W/O) = $4.60

Sprinkler on first floor = type 4 less than 5000 = $2.45

Plumbing = 15 X $1300 = $19,500

Paving under 20,000 sq. ft. = $1.75 X 95% = $1.66 base rate

$1.66 base rate X 96% L/M = $1.59 (adj. rate) X 1,200 sq. ft. = $1,908 or $1,910 (Rounded to nearrest $10.00)

Circle One →	1 or A		2 or B		3 or C		4 or D	
Pricing Key	GCR		GCR		GCR			
S. F. Area	4320		4320		4320			
Effective Perimeter	264		264		264			
P. A. R.	6		6		6			
Number of Units								
Average unit size								
Floor	Hgt.	Rate	Hgt.	Rate	Hgt.	Rate	Hgt.	Rate
Basement	10	$16.85						
1st			12	$59.15				
2nd					12	$33.85		
3rd								
4th								
Frame Adj. ±								
Wall Hght. Adj. ±								
Base Price	$16.85		$59.15		$33.85			
B. P. A. %	100%		100%		100%			
Sub-total	$16.85		$59.15		33.85			
Unit Finish					4.60			
Interior Finish								
Div./Pin Walls								
Lighting								
Heating/Air Cond.								
Sprinkler			2.45					
S. F. Price	$16.85		61.60		38.45			
Area	4,320		4,320		4,320			
Sub.-total	$72,790		$266,110		$166,100			
Plumbing			$19,500					
Special Features								
Exterior Features								
TOTAL BASE	$72,790		$285,610		$166,100			
Location Multiplier	96%		96%		96%			
Grade Factor	100%		100%		100%			
Replacement Cost	$69,880		$274,190		$159,460			

SPECIAL FEATURES Description	Value

SUMMARY OF IMPROVEMENTS

ID	Use	Story Height	Const. Type	Grade	Year Const.	Eff Age	Cond.	Base Rate	Features	L/M	Adj. Rate	Size or Area	Replacement Cost	Norm. Depr.	Remainder Value	Obsol Depr.	True Tax Value
01	Util Storage												$69,880	80%	$13,980		$14,000
02	Dining Lounge												$274,190	80%	$54,840		$54,800
03	GCR Apt												$159,460	80%	$31,890		$31,900
04																	
05	Paving	2"-5"	Asph	C-1	1990	9	Fr	$1.66		96%	$1.59	1200	$1,910	60%	$760		$800
06																	
07																	
08																	
09																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	

Data Collector / Date

Appraiser / Date

Total True Tax Improvement Value **$101,500**

Parcel #	
County	
Township	
Corporation	
District	
Section and Plat	
Routing number	
Neighborhood code	
Property Class	
Property Address	

OWNERSHIP

Level II Cost Approach

Class Problem # 8

Front of Property Record Card

Transfer of Ownership — Card No. of

Date	Grantee	Rec. #	Sale Price

Topography	Pub. Utilities	Street or Rd.	Neighborhood
Level	Water	Paved	Improving
High	Sewer	Unpaved	Static
Low	Gas	Proposed	Declining
Rolling	Electricity	Sidewalk	
Swampy	All	Alley	Blighted

VALUATION RECORD

Assessment Year		20	20	20	20	20	20
Reason for Change		Revaluation					
TRUE TAX VALUE	Land	$525,000					
	Improvements	$188,300					
	Total AV	$713,300					
ASSESSED VALUE	Land	$525,000					
	Improvements	$188,300					
	Total AV	**$713,300**					

Property Class

200 MINERAL

INDUSTRIAL
300 Vacant land
310 Food and drink processing facility
320 Foundries and heavy manufacturing
330 Medium manufacturing and assembly
340 Light manufacturing and assembly
345 Industrial office
346 Research and development facility
350 Industrial warehouse
360 Industrial truck terminals
370 Small shop
380 Mines or quarry
385 Landfill
390 Grain elevators
399 Other Industrial structures

COMMERCIAL
400 Vacant land
401 4-19 family apartments
402 20-39 family apartments
403 40 or more family apartments
410 Motel or tourist cabins
411 Hotel
412 Nursing home or private hospital
415 Mobile home park
416 Commercial camp ground
419 Other commercial housing
420 Small detached retail of less than ten thousand (10,000) square feet
421 Supermarket
422 Discount and junior department store
424 Full line department store
425 Neighborhood shopping center (strip center)
426 Community shopping center
427 Regional shopping center
428 Convenience market
429 Other retail structures
430 Restaurant, cafeteria, or bar
431 Franchise type restaurant
435 drive-in restaurant
439 Other food service
440 Dry clean plant or laundry
441 Funeral home
442 Medical clinic or offices
443 Drive up walk up Bank only
444 Full service banks
445 Savings and loan
447 Office building 1 or 2 story
448 Office building 3 stories or more- walkup

COMMERCIAL (can't.)
440 Office building 3 stories or more - elevator
450 Convenience market with gasoline sales
451 Convenience market/franchise type restaurant with gasoline sales
452 Service station
453 Car wash
454 Auto sales and service
455 Commercial Garage
456 Parking lot or structure
460 Theater
461 Drive-in theater
462 Golf range or miniature course
463 Golf course or country club
464 Bowling alley
465 Lodge hall
466 Amusement park
467 Health club
468 Ice rink
469 Riverboat gaming resort
480 Commercial warehouse

COMMERCIAL (con't.)
481 Commercial miniwarehouse
482 Commercial truck terminal
490 Marine service facility
495 Marina
499 Other Commercial structures

5 _ _ RESIDENTIAL
0 Vacant lot
1 One-family dwelling
2 Two-family dwelling
3 three-family dwelling
4 House trailer (real)
5 Condominium unit
0 Platted lot
1 Unplatted 0 - 9.99 acres
2 Unplatted 10 - 10.99 acres
3 Unplatted 20 - 29.99 acres
4 Unplatted 30 - 39.99 acres
5 Unplatted 40 + acres
599 Other residential structures

LAND DATA AND COMPUTATIONS

Land Type	Actual Frontage	Effective Frontage	Effective Depth	Depth Factor	Base Rate	Adjusted Rate	Extended Value	Influence Factor	True Tax Value
								[-]	
								[-]	
								[-]	
								[-]	
								[ ]	
								[ ]	
------	------	Acreage / Sq. Ft.	-------	-------	------	------	------		
11		1.00		$525,000	$0	$525,000		[ ]	$525,000
								[ ]	
								[ ]	
								[ ]	
								[ ]	
								[ ]	
Total/Acreage/Sq. Ft.							Total True Tax Land Value		**$525,000**

Memorandum

LAND TYPE

F Front Lot
R Rear Lot
1 Comm/Ind Land
11 Primary
12 Secondary
13 Undeveloped Usable
14 Undeveloped Unusable
2 Classified Land
3 Undeveloped Land
4 Tillable Land
5 Non-tillable Land
6 Woodland
7 Other Farmland
8 Ag Support Land
81 Legal Ditch
82 Public Road
83 Utility Trans. Towers
9 Homesite
91 Res. Excess Acres
92 Ag. Excess Acres

Influence Factors

1 Topography
2 Under Improved
3 Excess Frontage
4 Shape or Size
5 Misimprovement
6 Restrictions
7 Traffic Flow
8 View
9 Corner Influence
0 Other

IMPROVEMENT DATA AND COMPUTATIONS

Level II Cost Approach

Class Problem # 8 Answer (Back of PRC)

Paving = under 20,000 sq. ft. $1.75 + $.25 for 3 " base = $2.00

$2.00 X 105% for C + 1 Grade = $2.10 base rate.

$2.10 X 93% L/M = $1.95 adj. rate X 18,000 sq. ft. = $35,100

Walls		Roofing	
	Brick		Built - up
	Stone		Metal
	Concrete		Slate / Tile
	Frame or Metal		Shingle
	C.B. or Tile		
			Insulation

Framing	B
Wood Joist	
Fire Resistant	
Fire Proof Steel	
Reinf. Concrete	
Flooring	B
Concrete	
Wood	
Tile or Carpet	
Finish Type	B
Unfinished	
Semifinished	
Finished Open	
Finished Divided	
Use	B
Store	
Office	
Apartment	
Vacant or Aband.	
Heating & Air Conditioning	
No Heating	
Central Warm Air	
Hot Water or Steam	
Unit Heating	
Central Air	
Package or Unit Air	
Sprinkler	
Plumbing Fixtures	# / TF
Full Bath	
Half Bath	
Extra Fixtures	
TOTAL	0

Other Fixtures	G/F	ES	SS
Wash Fountain			
Circular 36"			
Circular 54"			
Semi-circular 36"			
semi-circular 54"			
Industrial Gang Sinks			
4' long, 4 man			
8' long, 8 man			
Shower-Column			
Circular, 5 per			
semi-circular, 3 per			
Corner, 2 per			
Shower Multi-Stall			
Circular, 5 per			
Semi-circular, 3 per			
Corner, 2 per			
	No. Fixtures		
Gang Shower Heads			
Drinking Fountains			
Refrigerated Water Coolers			
.....with Hot & Cold Water			
Emergency Shower/eye Wash			

SPECIAL FEATURES	
Description	Value

Circle One →	1 or A	2 or B	3 or C	4 or D
Pricing Key	Fast Food			
S. F. Area	1,902			
Effective Perimeter				
P. A. R.				
Number of Units				
Average unit size				
Floor	Hgt. / Rate	Hgt. / Rate	Hgt. / Rate	Hgt. / Rate
Basement				
1st	$86.60			
2nd				
3rd				
4th				
Frame Adj. ±				
Wall Hght. Adj. ±				
Base Price	$86.60			
B. P. A. %	100%			
Sub-total	$86.60			
Unit Finish				
Interior Finish				
Div./Pin Walls				
Lighting				
Heating/Air Cond.				
Sprinkler				
S. F. Price	$86.60			
Area	1,902			
Sub.-total	$164,710			
Plumbing				
Special Features				
Exterior Features				
TOTAL BASE	$164,710			
Location Multiplier	93%			
Grade Factor	100%			
Replacement Cost	$153,180			

SUMMARY OF IMPROVEMENTS

ID	Use	Story Height	Const. Type	Grade	Year Const.	Eff Age	Cond.	Base Rate	Features	L/M	Adj. Rate	Size or Area	Replacement Cost	Norm. Depr.	Remainder Value	Obsol Depr.	True Tax Value
01	Fast Food	1	Br	C	2001		Av						$153,180		$153,180		$153,200
02																	
03	Paving	2"/8"	Asph	C+1	2001		Av	$2.10		93%	$1.95	18000	$35,100		$35,100		$35,100
04																	
05																	
06																	
07																	
08																	
09																	
10																	
11																	
12																	
13																	
14																	
15																	
16																	
17																	
18																	

Data Collector / Date

Appraiser / Date

Total True Tax Improvement Value **$188,300**