

John Smith  
100 SAMPLE AVE  
HYATTSVILLE, MD 20782  
301-555-1212  
12-19-2011

Supervisor of Assessments  
Department of Assessments and Taxation  
14735 Main Street, Suite 354B  
Upper Marlboro, MD 20772

To Whom It May Concern,

I am writing to initiate a supervisor level appeal of the assessment for the following property:

Address: 100 SAMPLE AVE HYATTSVILLE, MD 20782-0000  
Tax ID #: 17123456789

This appeal is a Petition for Review for tax year 2012.

The proposed assessment for the property is \$156,090. A detailed analysis is attached.

I request an in-person hearing for this appeal.

I am the owner of the property. My address and telephone number are indicated above.

I declare under the penalties of perjury that the statements contained herein have been examined by me, and to the best of my knowledge, information, and belief, are true, correct, and complete.

Thank you for your consideration of this matter.

Sincerely,

---

Owner Signature

---

Date

Property Tax Assessment Appeal  
Evidence for Supervisor Level Appeal

*Subject Property:*

100 SAMPLE AVE  
HYATTSVILLE, MD 20782-0000  
17123456789

*Property Owner and Appellant:*

John Smith  
100 SAMPLE AVE  
HYATTSVILLE, MD 20782  
301-555-1212

*Appeal:*

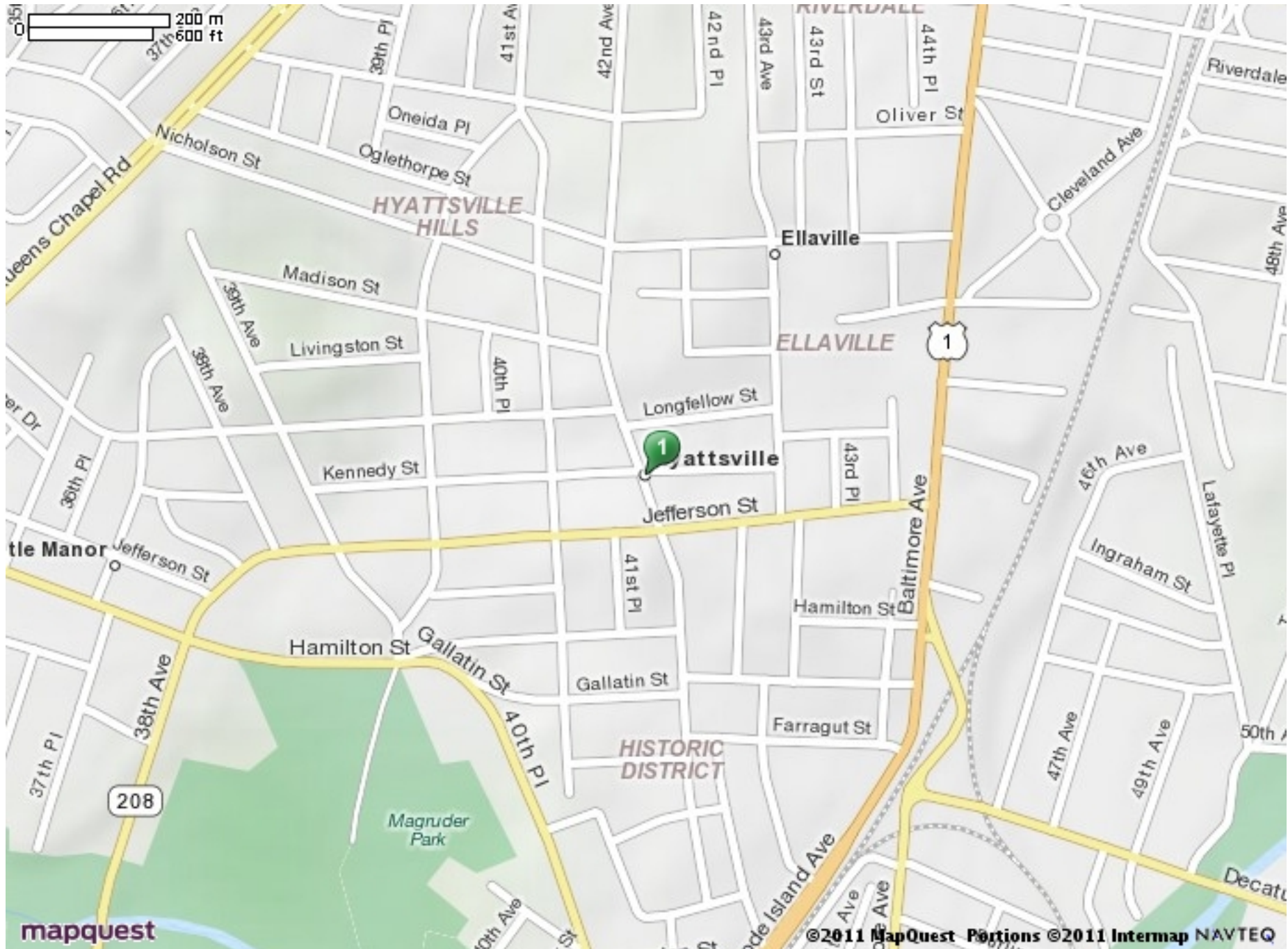
Petition for Review  
Tax year: 2012  
Date of finality: January 1, 2012  
Proposed assessment: \$156,090

Prepared by Property Tax Pros, LLC for John Smith  
Date prepared: 12-19-2011

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1. Subject property (100 SAMPLE AVE)  
1.1. Location (map)



## 2. Appeal overview

### 2.1. Account and assessment information

|  |  |
|--|--|
| <u>Address</u><br>100 SAMPLE AVE<br>HYATTSVILLE, MD 20782-0000                       | <u>SDAT account number</u><br>17123456789  |
| <u>Current assessment cycle</u><br>Began: January 1, 2010<br>Ends: December 31, 2012 | <u>Current assessed value</u><br>Total improvement value: \$171,300<br>Total land value: \$75,100<br>Total assessment: \$246,400 |

### 2.2. Appellant and representation

The owner of the subject property and appellant for this appeal is:

John Smith  
100 SAMPLE AVE  
HYATTSVILLE, MD 20782  
301-555-1212

The property owner is representing themselves for this appeal.

### 2.3. Basis for appeal

This appeal is a Petition for Review appeal for tax year 2012.

The basis for this appeal is a decrease in the subject property's market value since its assessment as a result of a change in real estate market conditions.

The date of finality for this appeal is January 1, 2012.

### 2.4. Proposed assessment

The proposed assessment for the subject property is \$156,090.

## 3. About Property Tax Pros, LLC

Analysis and evidence for this appeal were prepared by Property Tax Pros, LLC.

Property Tax Pros is a Maryland limited liability company specializing in property taxes and assessments for residential properties in Maryland. Core to Property Tax Pros' highly data-driven approach are rigorous analytics and a consistent commitment to fact-based objectivity.

Property Tax Pros provides assessment appeal services to homeowners only when objective analysis, based on available data, indicates a strong case is to be made that the market value of the homeowner's property is meaningfully lower than its assessed value.

For more information about Property Tax Pros, please visit [www.propertytaxpros.com](http://www.propertytaxpros.com).

## 4. Methodology

### 4.1. Description

The methodology for determining the proposed assessment for this subject property included:

a. Identification of all properties which:

- are within the same CAMA Set of the subject property,
- are a residential land use,
- have one (1) dwelling,
- are the same housing category as the subject property (House), and
- are not waterfront (the same as the subject property),

b. Identification of all properties resulting from “a” above which sold in arms-length transactions in the 12 months prior to January 1, 2012 (this appeal’s date of finality).

c. Determination of comparables from among the properties resulting from “b” above. Each property’s similarity to the subject property was evaluated and scored on a 1,000 point comparability scale, with higher scores indicating greater relative comparability with the subject property. The criteria used were:

- Whether it is in the same CAMA subset or CAMA set as the subject property
- Distance from the subject property
- Similarity of dwelling grade
- Similarity of dwelling type
- Similarity of number of dwelling stories
- Similarity in regard to having a basement or not
- Similarity of dwelling enclosed area
- Similarity of dwelling foundation area
- Similarity of number of full bathrooms
- Similarity of dwelling age
- Similarity of dwelling condition
- Similarity of “subtotal: other charges” (cost of features) as a % of “total dwelling base cost”
- Similarity of lot size
- Similarity in regard to having a water view or not
- Amount of time since the property’s transfer date

The properties resulting from “b” above with the highest comparability scores were selected for use as the comparables to determine the proposed assessment for the subject property.

d. Adjustment of the sale price of each of the comparables. Each comparable’s sale price was adjusted to account for differences between the comparable and the subject property.

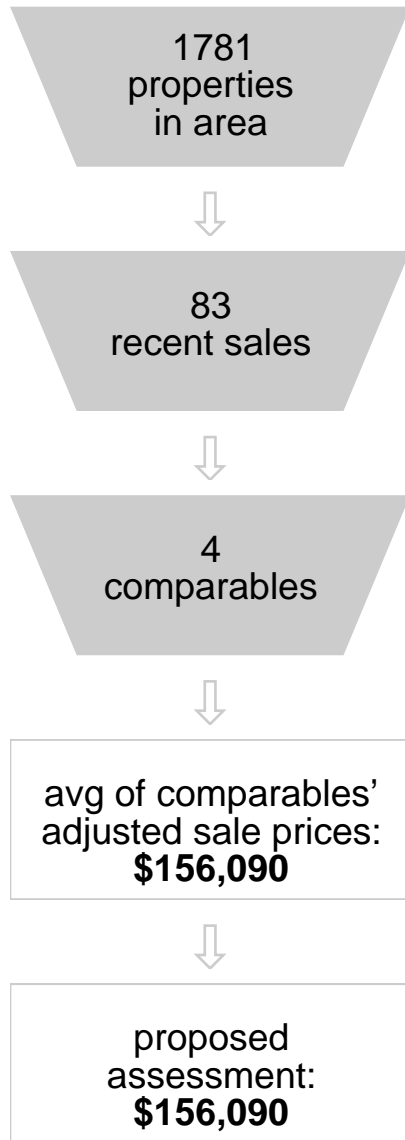
Differences adjusted for were:

- Dwelling grade
- Dwelling enclosed area
- Dwelling features (based on the nearly 90 types of dwelling features defined by SDAT)
- Accessory structures (based on the over 50 types of accessory structures defined by SDAT)
- Lot size

The derivation of the marginal value of each dwelling or accessory structure difference relies on the same residential construction costs and indices used by SDAT. The methodology for computing the value of a difference in lot size uses a methodology very similar to SDAT’s in that the marginal value of a square foot of primary land is typically between eight (8) and ten (10) times that of a square foot of non-primary land, and varies depending on property-specific considerations.

e. The proposed assessment was derived from the comparables’ adjusted sale prices which were combined in a weighted averaged, with the weighting based on relative comparability scores.

## 4.2. Overview of results for subject property



### Overview of results for subject property

- Within the same CAMA Set of the subject property,
  - Are a residential land use,
  - Have one (1) dwelling,
  - Are the same housing category as the subject property (House), and
  - Are not waterfront (the same as the subject property)
- 
- Sold in arms-length transactions in the 12 months prior to January 1, 2012.
- 
- The four (4) properties most similar to the subject property (i.e., had the highest comparability scores) were selected as comparables.
- 
- The sale prices of the four (4) comparables were each adjusted to account for differences with the subject property.
  - The comparables' adjusted sale prices were combined into a single figure via a weighted average, based on the comparables' relative comparability scores.

## 5. Determination of proposed assessment

### 5.1. Determination of comparables - Summary

Comparability scores and ranks for the 30 nearby properties that were most similar to the subject property and which sold in arms-length transactions in the 12 months prior to January 1, 2012.

| Comparability |      | Address             | Account number |
|---------------|------|---------------------|----------------|
| Score         | Rank |                     |                |
| 650           | 1    | 12 ELM RD           | 17062862929    |
| 629           | 2    | 1253 OAK RD         | 17062874148    |
| 622           | 3    | 811 CHESTNUT ST     | 17062984186    |
| 610           | 4    | 53 PINE AVE         | 17062933076    |
| 509           | 5    | 5803 15TH AVE       | 17062883016    |
| 504           | 6    | 5906 14TH PL        | 17062879386    |
| 483           | 7    | 2017 RITTENHOUSE ST | 17062874593    |
| 465           | 8    | 6524 19TH PL        | 17062958289    |
| 458           | 9    | 5709 15TH AVE       | 17062950138    |
| 454           | 10   | 5920 CHILLUMGATE RD | 17062909621    |
| 432           | 11   | 5401 15TH AVE       | 17062968114    |
| 399           | 12   | 4812 AVONDALE RD    | 17062862275    |
| 395           | 13   | 5408 15TH AVE       | 17062951029    |
| 349           | 14   | 4504 24TH AVE       | 17062838770    |
| 343           | 15   | 6113 SARGENT RD     | 17062958594    |
| 336           | 16   | 6012 10TH PL        | 17062883404    |
| 302           | 17   | 6118 WESTLAND DR    | 17062899988    |
| 295           | 18   | 2001 BRIGHTON RD    | 17062880210    |
| 286           | 19   | 1316 BALFOUR CT     | 17062891597    |
| 252           | 20   | 6222 20TH AVE       | 17062970482    |
| 228           | 21   | 4815 RUSSELL AVE    | 17062979368    |
| 226           | 22   | 6513 SLIGO PKY      | 17062963644    |
| 191           | 23   | 1400 LEGATION RD    | 17062959980    |
| 185           | 24   | 6004 10TH PL        | 17062893841    |
| 179           | 25   | 6405 BALFOUR DR     | 17062922608    |
| 150           | 26   | 6219 SLIGO PKY      | 17062863778    |
| 119           | 27   | 6212 AGER RD        | 17062871201    |
| 112           | 28   | 6500 PARKWAY CT     | 17062908268    |
| 91            | 29   | 2115 RAVENSWOOD ST  | 17062905819    |
| 86            | 30   | 6007 ROSEDALE DR    | 17062901891    |

A detailed analysis of how each of these properties compares with the subject property follows. The four (4) properties which were most similar to the subject property were used to determine the proposed assessment for the subject property.

SDAT data indicates that all of the sales listed above were "arms-length." Section 045.030.011 of the Maryland Assessment Procedures Manual specifies: "An arms-length sale is a transaction between unrelated parties under no duress" and which "have had full exposure to the marketplace." As such, based on SDAT data, all sales listed above are considered to have been at a market price and are potentially valid comparables for the subject property.

5.2. Determination of comparables - details

| Comparability score             | Comparability rank | Property address    | Sale date | Location          |                |                       | Dwelling       |               |                         |           |                             |                          |                    |                      |                    |   | Lot                    |             |
|---------------------------------|--------------------|---------------------|-----------|-------------------|----------------|-----------------------|----------------|---------------|-------------------------|-----------|-----------------------------|--------------------------|--------------------|----------------------|--------------------|---|------------------------|-------------|
|                                 |                    |                     |           | Same CAMA subset? | Same CAMA set? | Distance away (miles) | Dwelling grade | Dwelling type | Number of stories (avg) | Basement? | Enclosed area (square feet) | Foundation (square feet) | Full baths (total) | Dwelling age (years) | Dwelling condition | Feature cost as % of total dwelling base cost | Lot size (square feet) | Water view? |
| SUBJECT PROPERTY 100 SAMPLE AVE |                    |                     |           |                   |                |                       | 3              | Std Unit      | 1.5                     | yes       | 1326                        | 884                      | 2                  | 58                   | No data            | 20.9%   | 5516                   | no          |
| 650                             | 1                  | 12 ELM RD           | 07/21/11  | no                | yes            | 0.8                   | 3              | Std Unit      | 1.4                     | yes       | 1304                        | 944                      | 1                  | 62                   | No data            | 8.6%  | 5000                   | no          |
| 629                             | 2                  | 1253 OAK RD         | 10/21/10  | no                | yes            | 0.1                   | 3              | Std Unit      | 1.4                     | yes       | 1394                        | 1030                     | 2                  | 73                   | No data            | 16%   | 5500                   | no          |
| 622                             | 3                  | 811 CHESTNUT ST     | 02/07/11  | no                | yes            | 0.9                   | 3              | Std Unit      | 1.4                     | yes       | 1381                        | 965                      | 1                  | 63                   | No data            | 7.1%  | 6100                   | no          |
| 610                             | 4                  | 53 PINE AVE         | 11/08/10  | no                | yes            | 0.8                   | 3              | Std Unit      | 1.8                     | yes       | 1338                        | 750                      | 1                  | 65                   | No data            | 10.8%   | 5500                   | no          |
| 509                             | 5                  | 5803 15TH AVE       | 06/03/11  | no                | yes            | 0.4                   | 3              | Std Unit      | 2                       | yes       | 1148                        | 588                      | 2                  | 59                   | No data            | 19.8%   | 6070                   | no          |
| 504                             | 6                  | 5906 14TH PL        | 03/11/11  | no                | yes            | 0.4                   | 3              | Std Unit      | 1                       | yes       | 1310                        | 1310                     | 3                  | 54                   | No data            | 19%   | 7344                   | no          |
| 483                             | 7                  | 2017 RITTENHOUSE ST | 11/09/10  | no                | yes            | 0.9                   | 3              | Std Unit      | 1.6                     | yes       | 1450                        | 899                      | 1                  | 70                   | No data            | 5.7%  | 5133                   | no          |
| 465                             | 8                  | 6524 19TH PL        | 03/29/11  | no                | yes            | 1                     | 3              | Std Unit      | 1.7                     | no        | 1358                        | 807                      | 1                  | 69                   | No data            | 5.2%  | 5500                   | no          |
| 458                             | 9                  | 5709 15TH AVE       | 01/06/11  | no                | yes            | 0.4                   | 3              | Std Unit      | 1.6                     | yes       | 1448                        | 888                      | 1                  | 59                   | No data            | 7.8%  | 7970                   | no          |
| 454                             | 10                 | 5920 CHILLUMGATE RD | 12/02/10  | no                | yes            | 0.2                   | 3              | Std Unit      | 1.6                     | yes       | 1534                        | 942                      | 1                  | 65                   | No data            | 14.1%   | 6965                   | no          |
| 432                             | 11                 | 5401 15TH AVE       | 02/23/11  | no                | yes            | 0.4                   | 3              | Std Unit      | 2                       | yes       | 1176                        | 588                      | 1                  | 65                   | No data            | 14.1%   | 5427                   | no          |
| 399                             | 12                 | 4812 AVONDALE RD    | 11/09/10  | no                | yes            | 0.9                   | 3              | Std Unit      | 2                       | yes       | 1536                        | 768                      | 2                  | 71                   | No data            | 14.3%   | 5000                   | no          |
| 395                             | 13                 | 5408 15TH AVE       | 03/08/11  | no                | yes            | 0.4                   | 3              | Std Unit      | 2                       | yes       | 1176                        | 588                      | 1                  | 65                   | No data            | 19.3%   | 6695                   | no          |
| 349                             | 14                 | 4504 24TH AVE       | 09/06/11  | no                | yes            | 1.4                   | 4              | Std Unit      | 1.5                     | no        | 1472                        | 1004                     | 2                  | 62                   | No data            | 17.4%   | 6293                   | no          |
| 343                             | 15                 | 6113 SARGENT RD     | 02/09/11  | no                | yes            | 0.5                   | 3              | Std Unit      | 1                       | yes       | 1056                        | 1056                     | 2                  | 53                   | No data            | 10.7%   | 6000                   | no          |
| 336                             | 16                 | 6012 10TH PL        | 05/09/11  | no                | yes            | 0.3                   | 3              | Std Unit      | 1                       | yes       | 1014                        | 1014                     | 2                  | 56                   | No data            | 15.2%   | 5948                   | no          |
| 302                             | 17                 | 6118 WESTLAND DR    | 08/03/11  | no                | yes            | 0.5                   | 3              | Std Unit      | 1                       | yes       | 1056                        | 1056                     | 2                  | 54                   | No data            | 19%   | 7241                   | no          |
| 295                             | 18                 | 2001 BRIGHTON RD    | 03/21/11  | no                | yes            | 1.1                   | 3              | Std Unit      | 1.4                     | yes       | 1566                        | 1146                     | 1                  | 74                   | No data            | 20.1%   | 5100                   | no          |

| Comparability score             | Comparability rank | Property address   | Sale date | Location          |                |                       | Dwelling       |               |                         |           |                             |                          |                    |                      |                    |   | Lot                    |             |
|---------------------------------|--------------------|--------------------|-----------|-------------------|----------------|-----------------------|----------------|---------------|-------------------------|-----------|-----------------------------|--------------------------|--------------------|----------------------|--------------------|---|------------------------|-------------|
|                                 |                    |                    |           | Same CAMA subset? | Same CAMA set? | Distance away (miles) | Dwelling grade | Dwelling type | Number of stories (avg) | Basement? | Enclosed area (square feet) | Foundation (square feet) | Full baths (total) | Dwelling age (years) | Dwelling condition | Feature cost as % of total dwelling base cost | Lot size (square feet) | Water view? |
| SUBJECT PROPERTY 100 SAMPLE AVE |                    |                    |           |                   |                |                       | 3              | Std Unit      | 1.5                     | yes       | 1326                        | 884                      | 2                  | 58                   | No data            | 20.9%   | 5516                   | no          |
| 286                             | 19                 | 1316 BALFOUR CT    | 08/22/11  | no                | yes            | 0.6                   | 3              | Split Lvl     | 1.6                     | yes       | 1636                        | 1012                     | 2                  | 53                   | No data            | 10.6%   | 7358                   | no          |
| 252                             | 20                 | 6222 20TH AVE      | 11/17/10  | no                | yes            | 0.8                   | 3              | Std Unit      | 1.3                     | no        | 1523                        | 1146                     | 1                  | 70                   | No data            | 8.1%  | 5455                   | no          |
| 228                             | 21                 | 4815 RUSSELL AVE   | 01/07/11  | no                | yes            | 1.1                   | 3              | Std Unit      | 1.8                     | yes       | 1176                        | 636                      | 1                  | 71                   | No data            | 17%   | 7600                   | no          |
| 226                             | 22                 | 6513 SLIGO PKY     | 11/30/10  | no                | yes            | 0.9                   | 3              | Std Unit      | 1.5                     | no        | 1131                        | 754                      | 1                  | 69                   | No data            | 2.8%  | 5040                   | no          |
| 191                             | 23                 | 1400 LEGATION RD   | 04/05/11  | no                | yes            | 0.3                   | 3              | Std Unit      | 2                       | yes       | 1120                        | 560                      | 1                  | 59                   | No data            | 2.6%  | 7250                   | no          |
| 185                             | 24                 | 6004 10TH PL       | 04/20/11  | no                | yes            | 0.2                   | 3              | Std Unit      | 1                       | yes       | 1014                        | 1014                     | 1                  | 56                   | No data            | 17%   | 6836                   | no          |
| 179                             | 25                 | 6405 BALFOUR DR    | 02/25/11  | no                | yes            | 0.7                   | 3              | Std Unit      | 1                       | yes       | 982                         | 982                      | 1                  | 54                   | No data            | 14.9%   | 5980                   | no          |
| 150                             | 26                 | 6219 SLIGO PKY     | 11/09/10  | no                | yes            | 0.8                   | 3              | Std Unit      | 2                       | no        | 1582                        | 791                      | 1                  | 70                   | No data            | 8%  | 5000                   | no          |
| 119                             | 27                 | 6212 AGER RD       | 03/30/11  | no                | yes            | 1                     | 3              | Std Unit      | 2                       | yes       | 1102                        | 551                      | 1                  | 68                   | No data            | 3.6%  | 7000                   | no          |
| 112                             | 28                 | 6500 PARKWAY CT    | 09/19/11  | no                | yes            | 0.7                   | 3              | Std Unit      | 1                       | yes       | 990                         | 990                      | 1                  | 54                   | No data            | 20.6%   | 7457                   | no          |
| 91                              | 29                 | 2115 RAVENSWOOD ST | 10/01/10  | no                | yes            | 1                     | 3              | Std Unit      | 1                       | yes       | 988                         | 988                      | 1                  | 54                   | No data            | 6.1%  | 6284                   | no          |
| 86                              | 30                 | 6007 ROSEDALE DR   | 06/24/11  | no                | yes            | 0.3                   | 3              | Std Unit      | 1                       | yes       | 1014                        | 1014                     | 1                  | 56                   | No data            | 12.4%   | 7860                   | no          |

5.3. Adjustment of comparables' sale prices - summary

Summary of sale price adjustments for comparables

|                                  | 12 ELM RD<br>17062862929 | 1253 OAK RD<br>17062874148 | 811 CHESTNUT ST<br>17062984186 | 53 PINE AVE<br>17062933076 |
|----------------------------------|--------------------------|----------------------------|--------------------------------|----------------------------|
| Comparability score              | 650                      | 629                        | 622                            | 610                        |
| Transfer date                    | 07/21/11                 | 10/21/10                   | 02/07/11                       | 11/08/10                   |
| <b>Sale price</b>                | <b>\$136,000</b>         | <b>\$165,000</b>           | <b>\$150,000</b>               | <b>\$140,000</b>           |
| Dwelling base adjustments        | +\$7,094                 | -\$7,818                   | -\$6,132                       | -\$3,275                   |
| Dwelling feature adjustments     | +\$15,639                | +\$5,071                   | +\$15,334                      | +\$10,891                  |
| Accessory structures adjustments | +\$0                     | +\$0                       | -\$3,813                       | +\$0                       |
| Lot size adjustment              | +\$484                   | +\$14                      | -\$512                         | +\$13                      |
| <b>Adjusted sale price</b>       | <b>\$159,217</b>         | <b>\$162,266</b>           | <b>\$154,877</b>               | <b>\$147,629</b>           |

SDAT data indicates that all of the sales listed above were “arms-length.” Section 045.030.011 of the Maryland Assessment Procedures Manual specifies: “An arms-length sale is a transaction between unrelated parties under no duress” and which “have had full exposure to the marketplace.” As such, based on SDAT data, all sales listed above are considered to have been at a market price and are potentially valid comparables for the subject property.



6. Adjustment of comparable's sale prices - Details

1: 12 ELM RD, 17062862929

|                   | Subject property | Comparable property<br>12 ELM RD |                     |                       |
|-------------------|------------------|----------------------------------|---------------------|-----------------------|
|                   | quantity         | quantity                         | quantity adjustment | sale price adjustment |
| <b>Sale price</b> |                  |                                  |                     | <b>\$136,000</b>      |

| Dwelling base characteristics:     |          |          |           |                |
|------------------------------------|----------|----------|-----------|----------------|
| Type                               | Std Unit | Std Unit | no change |                |
| Grade                              | 3        | 3        | no change |                |
| Enclosed area (square feet)        | 1326     | 1304     | +22       | \$7,094        |
| Foundation area (square feet)      | 884      | 944      | -60       |                |
| Stories (encl. area / found. area) | 1.5      | 1.38136  | +0.1      |                |
| Basement (under any section)       | yes      | yes      | no change |                |
| <b>Dwelling base adjustment</b>    |          |          |           | <b>\$7,094</b> |

| Dwelling features:                 |     |      |        |                 |
|------------------------------------|-----|------|--------|-----------------|
|                                    |     |      |        |                 |
| Roof Cover (Comp. Shingle)         | 884 | 944  | -60    | \$0             |
| Heat Type (Hot Air)                | 884 | 944  | -60    | \$0             |
| Air Cond. (Combined System)        | 0   | 1304 | -1,304 | -\$2,099        |
| Bath (Full Baths)                  | 1   | 0    | +1     | \$2,631         |
| Bath (Half Baths)                  | 0   | 1    | -1     | -\$1,214        |
| Dormers (Individual)               | 0   | 2    | -2     | -\$1,626        |
| Dormers (Linear Foot)              | 40  | 0    | +40    | \$7,359         |
| Fireplaces (2 Story Frame)         | 0   | 1    | -1     | -\$2,751        |
| Fireplaces (3 Story Frame)         | 1   | 0    | +1     | \$3,229         |
| Basement (Basement Room)           | 1   | 0    | +1     | \$5,024         |
| Porches (1 Story Open)             | 195 | 0    | +195   | \$5,085         |
| <b>Dwelling feature adjustment</b> |     |      |        | <b>\$15,639</b> |

| Accessory structures:                  |  |  |  |            |
|--|--|--|--|------------|
| <b>Accessory structures adjustment</b> |  |  |  | <b>\$0</b> |

| Land:                      |      |      |      |              |
|----------------------------|------|------|------|--------------|
|                            |      |      |      |              |
| Lot size (square feet)     | 5516 | 5000 | +516 | \$484        |
| <b>Lot size adjustment</b> |      |      |      | <b>\$484</b> |

|                             |  |  |  |                  |
|-----------------------------|--|--|--|------------------|
| <b>Adjusted sales price</b> |  |  |  | <b>\$159,217</b> |
|-----------------------------|--|--|--|------------------|

| Subject property | Comparable property<br>1253 OAK RD |          |                     |
|------------------|------------------------------------|----------|---------------------|
|                  | quantity                           | quantity | quantity adjustment |

**Sale price** **\$165,000**

| Dwelling base characteristics:     |          |          |           |                 |
|------------------------------------|----------|----------|-----------|-----------------|
| Type                               | Std Unit | Std Unit | no change |                 |
| Grade                              | 3        | 3        | no change |                 |
| Enclosed area (square feet)        | 1326     | 1394     | -68       | -\$7,818        |
| Foundation area (square feet)      | 884      | 1030     | -146      |                 |
| Stories (encl. area / found. area) | 1.5      | 1.3534   | +0.1      |                 |
| Basement (under any section)       | yes      | yes      | no change |                 |
| <b>Dwelling base adjustment</b>    |          |          |           | <b>-\$7,818</b> |

| Dwelling features:                 |     |      |      |                |
|------------------------------------|-----|------|------|----------------|
|                                    |     |      |      |                |
| Roof Cover (Comp. Shingle)         | 884 | 1030 | -146 | \$0            |
| Heat Type (Hot Air)                | 884 | 1030 | -146 | \$0            |
| Bath (Full Baths)                  | 1   | 1    | +0   | \$0            |
| Dormers (Linear Foot)              | 40  | 28   | +12  | \$2,228        |
| Fireplaces (2 Story Frame)         | 0   | 1    | -1   | -\$2,776       |
| Fireplaces (3 Story Frame)         | 1   | 0    | +1   | \$3,259        |
| Basement (Basement Room)           | 1   | 0    | +1   | \$5,069        |
| Attached Garage (Basement)         | 0   | 216  | -216 | -\$1,209       |
| Porches (1 Story Open)             | 195 | 0    | +195 | \$5,131        |
| Porches (Enclosed Porch)           | 0   | 168  | -168 | -\$6,630       |
| <b>Dwelling feature adjustment</b> |     |      |      | <b>\$5,071</b> |

| Accessory structures:                  |            |
|--|------------|
| <b>Accessory structures adjustment</b> | <b>\$0</b> |

| Land:                      |      |      |     |             |
|----------------------------|------|------|-----|-------------|
|                            |      |      |     |             |
| Lot size (square feet)     | 5516 | 5500 | +16 | \$14        |
| <b>Lot size adjustment</b> |      |      |     | <b>\$14</b> |

**Adjusted sales price** **\$162,266**

|                   | Subject property | Comparable property<br>811 CHESTNUT ST |                     |                       |
|-------------------|------------------|--|---------------------|-----------------------|
|                   | quantity         | quantity                               | quantity adjustment | sale price adjustment |
| <b>Sale price</b> |                  |  |                     | <b>\$150,000</b>      |

| Dwelling base characteristics:     |          |          |           |                 |
|------------------------------------|----------|----------|-----------|-----------------|
| Type                               | Std Unit | Std Unit | no change |                 |
| Grade                              | 3        | 3        | no change |                 |
| Enclosed area (square feet)        | 1326     | 1381     | -55       | -\$6,132        |
| Foundation area (square feet)      | 884      | 965      | -81       |                 |
| Stories (encl. area / found. area) | 1.5      | 1.43109  | +0.1      |                 |
| Basement (under any section)       | yes      | yes      | no change |                 |
| <b>Dwelling base adjustment</b>    |          |          |           | <b>-\$6,132</b> |

| Dwelling features:                 |     |      |        |                 |
|------------------------------------|-----|------|--------|-----------------|
|                                    |     |      |        |                 |
| Roof Cover (Comp. Shingle)         | 884 | 965  | -81    | \$0             |
| Heat Type (Hot Air)                | 884 | 965  | -81    | \$0             |
| Air Cond. (Combined System)        | 0   | 1381 | -1,381 | -\$2,120        |
| Bath (Full Baths)                  | 1   | 0    | +1     | \$2,509         |
| Dormers (Linear Foot)              | 40  | 0    | +40    | \$7,017         |
| Fireplaces (3 Story Frame)         | 1   | 0    | +1     | \$3,079         |
| Basement (Basement Room)           | 1   | 1    | +0     | \$0             |
| Porches (1 Story Open)             | 195 | 0    | +195   | \$4,849         |
| <b>Dwelling feature adjustment</b> |     |      |        | <b>\$15,334</b> |

| Accessory structures:                  |   |     |      |                 |
|--|---|-----|------|-----------------|
|  |   |     |      |                 |
| Detached Garage (Carport)              | 0 | 220 | -220 | -\$3,813        |
| <b>Accessory structures adjustment</b> |   |     |      | <b>-\$3,813</b> |

| Land:                      |      |      |      |               |
|----------------------------|------|------|------|---------------|
|                            |      |      |      |               |
| Lot size (square feet)     | 5516 | 6100 | -584 | -\$512        |
| <b>Lot size adjustment</b> |      |      |      | <b>-\$512</b> |

|                             |  |  |  |                  |
|-----------------------------|--|--|--|------------------|
| <b>Adjusted sales price</b> |  |  |  | <b>\$154,877</b> |
|-----------------------------|--|--|--|------------------|

|                   | Subject property | Comparable property<br>53 PINE AVE |                     |                       |
|-------------------|------------------|------------------------------------|---------------------|-----------------------|
|                   | quantity         | quantity                           | quantity adjustment | sale price adjustment |
| <b>Sale price</b> |                  |                                    |                     | <b>\$140,000</b>      |

| Dwelling base characteristics:     |          |          |           |          |
|------------------------------------|----------|----------|-----------|----------|
| Type                               | Std Unit | Std Unit | no change |          |
| Grade                              | 3        | 3        | no change |          |
| Enclosed area (square feet)        | 1326     | 1338     | -12       | -\$3,275 |
| Foundation area (square feet)      | 884      | 750      | +134      |          |
| Stories (encl. area / found. area) | 1.5      | 1.784    | -0.3      |          |
| Basement (under any section)       | yes      | yes      | no change |          |
| <b>Dwelling base adjustment</b>    |          |          |           |          |

| Dwelling features:                 |     |      |        |                 |
|------------------------------------|-----|------|--------|-----------------|
|                                    |     |      |        |                 |
| Roof Cover (Comp. Shingle)         | 884 | 750  | +134   | \$0             |
| Heat Type (Hot Air)                | 884 | 750  | +134   | \$0             |
| Air Cond. (Combined System)        | 0   | 1338 | -1,338 | -\$1,925        |
| Bath (Full Baths)                  | 1   | 0    | +1     | \$2,352         |
| Bath (Half Baths)                  | 0   | 1    | -1     | -\$1,085        |
| Dormers (Linear Foot)              | 40  | 0    | +40    | \$6,577         |
| Fireplaces (2 Story Frame)         | 0   | 1    | -1     | -\$2,458        |
| Fireplaces (3 Story Frame)         | 1   | 0    | +1     | \$2,886         |
| Basement (Basement Room)           | 1   | 1    | +0     | \$0             |
| Porches (1 Story Open)             | 195 | 0    | +195   | \$4,544         |
| <b>Dwelling feature adjustment</b> |     |      |        | <b>\$10,891</b> |

| Accessory structures:                  |  |  |  |            |
|--|--|--|--|------------|
| <b>Accessory structures adjustment</b> |  |  |  | <b>\$0</b> |

| Land:                      |      |      |     |             |
|----------------------------|------|------|-----|-------------|
|                            |      |      |     |             |
| Lot size (square feet)     | 5516 | 5500 | +16 | \$13        |
| <b>Lot size adjustment</b> |      |      |     | <b>\$13</b> |

|                             |  |  |  |                  |
|-----------------------------|--|--|--|------------------|
| <b>Adjusted sales price</b> |  |  |  | <b>\$147,629</b> |
|-----------------------------|--|--|--|------------------|

## 7. Appendices