

ASSESSOR'S

EVIDENCE

Washoe County Board of Equalization

Appeal Summary Page - Secured Roll

Hearing # 17-0079
 Hearing Date 02/10/2017
 Tax Year 2017

APN: 123-041-21
 Owner of Record: DECEA 2005 FAMILY TRUST, STEVEN
 Property Address: 28 CRYSTAL DR
 Square Feet (Inc Finished Bsmt) 4,377
 Built / WAY: 1999
 Parcel Size: 1.09 AC
 Description / Location: The subject property is located in Crystal Bay. The property is a lakefront parcel improved with a 4,377 square foot high value custom home.



2017/18 Taxable Value:

| | |
|--------------------|--------------------|
| Land: | \$3,480,876 |
| Improvements: | \$1,240,620 |
| Total: | <u>\$4,721,496</u> |
| Taxable Value / SF | \$1,079 |

Sales Comparison Approach:

| | |
|----------------------------|---------------------------|
| Indicated Value Range | \$8,000,000 - \$9,000,000 |
| Indicated Value Range / SF | \$1,828 - \$2,056 |
| Current Obsolescence: | \$0 |

Conclusions: Taxable value does not exceed full cash value.

RECOMMENDATION: Uphold **X** Reduce

ASSESSOR'S EXHIBIT I
14 PAGES

WASHOE COUNTY BOARD OF EQUALIZATION

RESIDENTIAL (SFR)

| | | | |
|----------------------|----------------------|-----------------------|---------|
| | TAXABLE VALUE | ASSESSED VALUE | |
| LAND: | \$3,480,876 | \$1,218,307 | Txble |
| IMPROVEMENTS: | \$1,240,620 | \$434,217 | \$/ SF |
| TOTAL: | \$4,721,496 | \$1,652,524 | \$1,079 |

| | |
|-------------------|--------------------|
| HEARING: | <u>17-0079</u> |
| DATE: | <u>02/10/2017</u> |
| TIME: | |
| TAX YEAR: | <u>2017</u> |
| VALUATION: | <u>Reappraisal</u> |

OWNER: DECEA 2005 FAMILY TRUST, STEVEN

| SUBJECT | | FIN | UNFIN | Baths | Built | Sale |
|------------|---------------|------|-------|---------|-------|---------|
| APN | Location | BSMT | BSMT | Fil/Hlf | WAY | \$/SF |
| 123-041-21 | 28 CRYSTAL DR | | 416 | 4\1 | 1999 | \$1,428 |

IMPROVED SALES

| SALE # | APN | Location | Land | Area | Sq Feet | GAR | FIN BSMT | UNFIN BSMT | QC | STRY | Beds | Baths | Built | Sale Date | Sale Price | Sale \$/SF |
|--------|------------|--------------------|------|------|---------|-----|----------|------------|-----|--------|------|-------|-------|------------|-------------|------------|
| IS-1 | 123-145-13 | 422 GONOWABIE RD | 0.26 | AC | 1,564 | 543 | 1,137 | | R55 | SINGLE | 3 | 3\0 | 1975 | 03/16/2016 | \$4,800,000 | \$1,777 |
| IS-2 | 130-312-28 | 1685 PINE CONE CIR | 0.53 | AC | 3,733 | 790 | | | R50 | TWO | 3 | 4\1 | 1988 | 01/05/2016 | \$4,747,000 | \$1,272 |
| IS-3 | 123-032-17 | 90 SOMERS DR | 0.46 | AC | 3,719 | 717 | | | RHC | THREE | 4 | 4\1 | 2005 | 09/18/2015 | \$8,750,000 | \$2,353 |
| | 123-032-16 | 0 SOMERS LOOP | 0.32 | AC | | | | | | | | | | | | |
| IS-4 | 123-041-21 | 28 CRYSTAL DR | 1.09 | AC | 4,377 | 440 | | 416 | RHE | TWO | 5 | 4\1 | 1999 | 07/26/2013 | \$6,250,000 | \$1,428 |

LAND SALES

| SALE # | APN | Location | Land | Area | Zoning | Sale Date | Sale Price | Comments |
|--------|------------|---------------------|------|------|--------|------------|-------------|--|
| LO-1 | 130-312-04 | 1137 LAKESHORE BLVD | 0.60 | AC | MDS | 01/05/2016 | \$5,034,404 | Fully obsolete sale, SFR demo'd after purchase. Approximately 65' lake frontage. |
| LS-2 | 123-221-01 | 0 SOMERS LOOP | 1.25 | AC | LDS | 06/29/2015 | \$4,000,000 | Part of multi parcel purchase. Flag lot with approximately 17' lake frontage. |
| LO-3 | 123-145-07 | 424 GONOWABIE RD | 0.31 | AC | HDS | 04/22/2015 | \$2,850,000 | Fully obsolete sale, SFR demo'd after purchase. Approximately 60' lake frontage. |

RECOMMENDATIONS/COMMENTS:

UPHOLD: X REDUCE:

The subject property is a lakefront parcel improved with a high value custom home located in Crystal Bay. The parcel has approximately 116 feet of lakeshore frontage. The home had an extensive remodel during 2015 and a small addition.

IS-1, IS-3 and IS-4 are all located in Crystal Bay. IS-4 is the sale of the subject property which sold on 7/26/13 for \$6.25M. IS-1 and IS-3 are inferior to the subject and sold for \$1,777/sf and \$2,353/sf. IS-2 is located in Incline Village which is a superior location to the subject, but the size, age and quality are inferior to the subject. IS-2 sold for \$1,272/sf.

The subject property has approximately 116 feet of rocky lake frontage and steep topography. There was one land sale and one fully obsolete sale in Crystal Bay. LS-2 is a vacant land sale of a flag shaped parcel that has minimal lake frontage of approximately 17 feet. The beach is rocky with steep access similar to the subject. The parcel also has a road easement running through the middle of it. LO-3 is a fully obsolete sale. The parcel is inferior in size to the subject and has similar steep topography and rocky lake frontage. LO-1 is a fully obsolete sale. The parcel is superior to the subject in location, topography and sandy beach. It has inferior lake frontage of approximately 65 feet.

The improved sales and land sales support the value of the subject property.

PREPARED BY: Mike Gonzales, Appraiser

REVIEWED BY: Gail Vice, Senior Appraiser

Situs & Keyline Description:
 28 CRYSTAL DR INCLINE VILLAGE
 NEVADA VISTA
 FRAC LOTS 11, 12 & 14
 BLK B

Owner & Mailing Address:
 DECEA 2005 FAMILY TRUST, STEVEN
 DECEA TRUSTEE, STEVEN
 774 MAYS BLVD # 10-371
 INCLINE VILLAGE, NV 89451

**WASHOE COUNTY APPRAISAL RECORD
 2017**

APN: 123-041-21

Card 1 of 1
 Bld. 1-1



Tax District: 5200

printed: 01/27/2017

ACTIVE

8441.04

TALD - Crystal Bay/Rocky Point

| VALUATION HISTORY | | | | | | PARCEL VALUE SUMMARY | | | | Database | Roll Year | Prior % Complete | % Complete |
|-------------------|--------------|----------|----------------------|-----------------|---------------|----------------------|---------------------|---------------------|--|----------|-----------|------------------|------------|
| Roll Year | Taxable Land | Land New | Taxable Improvements | Improvement New | Total Taxable | Total Assessed | Primary Valuation | Building Level Cost | | PROD | | | |
| 2017 NR | 3,480,876 | 0 | 1,240,620 | 0 | 4,721,496 | 1,652,524 | Building Value | 1,177,254 | | | | | |
| 2016 FV | 3,253,163 | 0 | 1,257,547 | 0 | 4,510,710 | 1,578,749 | Extra Feature Value | 63,366 | | | | | |
| 2015 FV | 3,253,163 | 0 | 1,268,813 | 137,081 | 4,521,976 | 1,582,692 | Land Value | 3,480,876 | | | | | |
| 2014 FV | 3,253,162 | 0 | 1,053,905 | 0 | 4,307,067 | 1,507,473 | Taxable Value | 4,721,496 | | | | | |
| 2013 FV | 3,253,163 | 0 | 1,081,604 | 0 | 4,334,767 | 1,517,168 | Exemption | 0 | | | | | |
| 2012 FV | 3,253,163 | 0 | 1,076,059 | 0 | 4,329,222 | 1,515,228 | FLAGS | | | | | | |
| 2011 FV | 3,253,163 | 0 | 1,030,631 | 0 | 4,283,794 | 1,499,328 | Type | Value | | | | | |
| 2010 FV | 3,253,200 | 0 | 973,270 | 0 | 4,226,470 | 1,479,265 | Eligible for Form? | YES | | | | | |
| 2009 FV | 3,614,625 | 0 | 1,008,230 | 0 | 4,622,855 | 1,618,000 | Low Cap Percentage | 1 | | | | | |
| 2008 FV | 4,725,000 | 0 | 1,024,825 | 33,475 | 5,749,825 | 2,012,439 | Parcel Map | 0 | | | | | |
| 2007 FV | 3,800,520 | 0 | 954,960 | 0 | 4,755,480 | 1,664,418 | Cap Code | POQ | | | | | |
| 2006 FV | 840,000 | 0 | 816,529 | 0 | 1,656,529 | 579,785 | | | | | | | |

| BUILDING DETAILS | | | | BUILDING FEATURES AND ADJUSTMENTS | | | | BUILDING SUB-AREAS | | | | BUILDING COST SUMMARY | |
|--------------------------|------|----------------|--------------------------|-----------------------------------|----------------------------|--------------------------------|--------|--------------------|----------|--------------------|--------------------------|---------------------------|--|
| Type | Code | Description | Category | Units | Code | Description | Yr Blt | Units | Cost New | Tot Lump Sum Adj | | | |
| RES | | Residential | Plumbing Fixtures | 20 | 1FL | 1FLR - FIRST FLOOR | | 2,200 | 682,154 | 187,365 | 1,612,677 | | |
| Occupancy | 001 | Sgl Fam Res ~ | Base Appliance From MS | 1 | 1FL | 1FLR - FIRST FLOOR | 2015 | 125 | 38,759 | | % Incomplete 0 | | |
| Story/Frame | 02 | TWO STORY | Living Units in Building | 1 | 2FL | 2FLR - SECOND FLOOR | | 1,974 | 612,078 | | % Depreciation 27.00 | | |
| Quality | HE | 9.0 HIGH VALUE | Bedrooms | 5 | 2FL | 2FLR - SECOND FLOOR | 2015 | 78 | 24,185 | | \$ Dep & Inc 435,423 | | |
| Year Built | 1999 | %Comp 100 | Bath - Full | 4 | BH1 | BMH1 - BASEMENT HIGH VALUE DUG | | 416 | 24,835 | | Obso/Other Adj. 0 | | |
| Year of Addn/Remodel | 2015 | | Bath - Half | 1 | BLT | BALT - BALCONY COMP (TREX) | 2015 | 50 | 4,029 | | Sub Area DRC 1,177,254 | | |
| BUILDING CHARACTERISTICS | | | | | BLW | BALW - BALCONY WOOD | | 188 | 11,656 | | Additive DRC 63,366 | | |
| Category | Code | Type | % | | DRO | DO - No Value Drawn for Info | | 704 | 0 | | Total DRC 1,240,620 | | |
| Ext. Wall | 405 | HV SIDING/FR | 80 | | GRB | GARB - GARAGE BUILT-IN | | 440 | 22,774 | | Override | | |
| Ext. Wall | 408 | HV ST VEN/FR | 20 | | PRW | PRF1 - PORCH ROOF WOOD | | 70 | 2,964 | | Cost Code 89450 | | |
| Roof Cover | 9 | SLATE ~ SLATE | 100 | | WDW | WDK1 - WOOD DECK WOOD | | 36 | 1,878 | | PROPERTY CHARACTERISTICS | | |
| Base | 1 | MS FLOOR ADJ | 100 | | Base Rate Adjustment | | Adj. | | | Water Sewer Street | | Municipal Municipal Paved | |
| Heating Type | 17 | HV HEAT ONLY | 100 | | CCM | SFR Frame -HV | | 1,16500 | | | | | |
| Sub Floor | 2 | WOOD | 100 | | Local | Tahoe Frame Hi | | 1,21000 | | | | | |
| Energy | 1 | EXTREME ~ | 100 | | Site | | | 1,05000 | | | | | |
| Foundation | 1 | EXTREME ~ | 100 | | Construction Modifiers | | Adj. | | | BUILDING NOTES | | | |
| Seismic | 1 | SEISMIC FRAME | 100 | | Gross Living/Building Area | | | | 4,377 | 123-041-21 | | | |
| | | | | | Perimeter | | | | 571 | 28 CRYSTAL DR | | | |

| # | Bld | Date | User ID | Activity Notes |
|---|-----|------------|----------|-------------------------|
| 1 | 0-0 | 01/25/2017 | sjackson | Entering Date Scheduled |

| EXTRA FEATURES, ADDITIVES, AND ADJUSTMENTS | | | | | | | | | | | | | | | | |
|--|------|-------------------------------------|---------|-------|--------|-------|-------|------------|------------|-----------|--------|--------|--------|--------|----------------|---------|
| # | Code | Description | Quality | Bld # | Length | Width | Units | Unit Price | Year Built | Roll Year | % Comp | RCN | % Good | DRC | Override Value | Notes |
| 1 | BMT0 | BASEMENT MANUAL | 30 | 1-1 | 0 | 0 | 672 | 4.87 | 1995 | | 100 | 3,273 | 67.0 | 2,193 | | |
| 2 | FPD2 | FIREPLACE DOUBLE 2 STORY | EBLD | 1-1 | 0 | 0 | 1 | 11,930.10 | 1995 | | 100 | 11,930 | 67.0 | 7,993 | | |
| 3 | FWAS | FLATWORK ASPHALT | 30 | 1-1 | 0 | 0 | 600 | 3.08 | 1995 | | 100 | 1,845 | 67.0 | 1,236 | | |
| 4 | FWCO | FLATWORK CONCRETE | 30 | 1-1 | 0 | 0 | 296 | 5.94 | 1995 | | 100 | 1,758 | 67.0 | 1,178 | | |
| 5 | FWST | FLATWORK STONE | 30 | 1-1 | 0 | 0 | 462 | 18.21 | 1995 | | 100 | 8,414 | 67.0 | 5,637 | | |
| 6 | MN | MANUAL COST | 30 | 1-1 | 0 | 0 | 1 | 23,146.82 | 2007 | | 100 | 23,147 | 85.0 | 19,675 | | THEATER |
| 7 | SMEH | SNOW MELT HYDRONIC | 30 | 1-1 | 0 | 0 | 1000 | 12.24 | 1995 | | 100 | 12,240 | 67.0 | 8,201 | | |
| 8 | SPRF | SPRINKLER SYSTEM FIRE - RESIDENTIAL | 30 | 1-1 | 0 | 0 | 4620 | 3.48 | 1995 | | 100 | 16,078 | 67.0 | 10,772 | | |
| 9 | STR | STORAGE ROOM | 30 | 1-1 | 0 | 0 | 32 | 51.20 | 1995 | | 100 | 1,638 | 67.0 | 1,098 | | |
| 10 | VACS | VACUUM SYSTEM | 30 | 1-1 | 0 | 0 | 1 | 1,835.00 | 1995 | | 100 | 1,835 | 67.0 | 1,229 | | |
| 11 | YIMP | YARD IMPROVEMENTS | 30 | 1-1 | 0 | 0 | 4 | 1,550.00 | 1995 | | 100 | 6,200 | 67.0 | 4,154 | | |

| LAND VALUE | DOR Code | 200 | Neighborhood | 8441.04 TALD - Crystal Bay/Rocky Point | Land Size | 47,402 | Unit Type | SF | | | |
|------------|----------|-------------------------|--------------|--|-----------|----------|--------------|------------------|---------------|---------------|------------|
| # | Code | Description | Zone | Units | Unit Type | Sub Type | Unit Price | Influence 1 Code | Influence 2 % | Taxable Value | Land Notes |
| 1 | 200 | Single Family Residence | LDS | 1.00 | ST | 2 | 3,315,120.00 | SZ | 1.05 | 3,480,876 | |

This information is for use by the Washoe County Assessor for assessment purposes only.



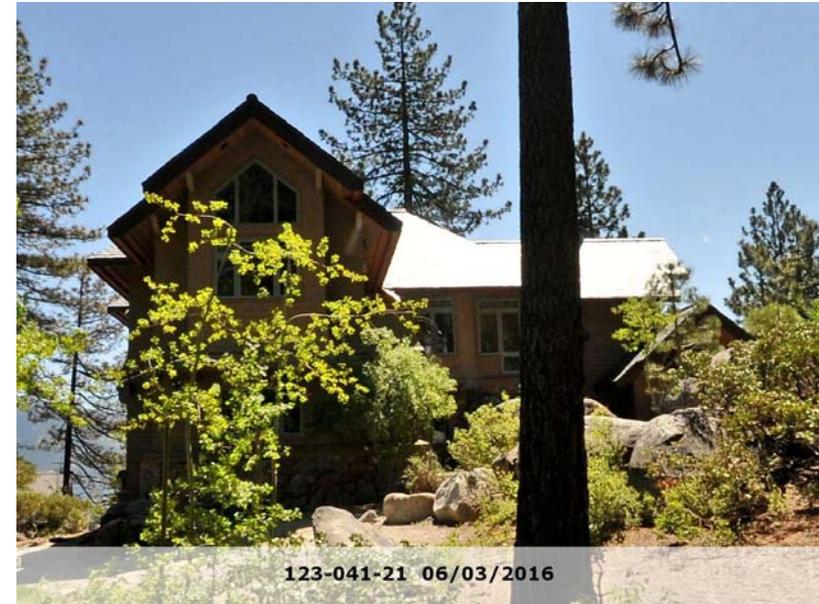
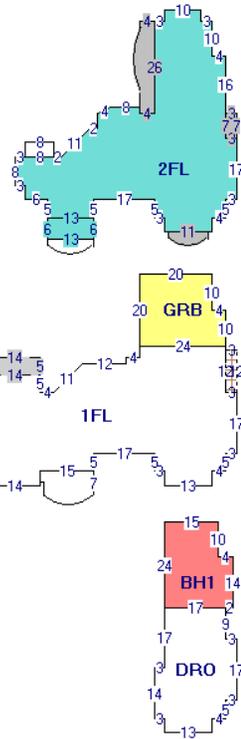
Tax District: 5200

printed: 01/27/2017

ACTIVE

8441.04

TALD - Crystal Bay/Rocky Point



| BUILDING PERMITS | | | | | | | |
|------------------|----------|-------------|--------|---------|--------|-------------------------|--------------------|
| Date | Permit # | Description | Amount | Status | % Comp | Last Visit/Appr/Results | Notes |
| 02/03/2015 | 15-0310 | RELOCATING | | 0 Compl | 100 | 04/20/15 MAG Compl | |
| 08/20/2014 | 14T0054 | ADDITION | | 0 Compl | 100 | 06/15/15 MAG Compl | |
| 06/18/2014 | 13-2567 | INTERIOR | 68,248 | Compl | 100 | 06/15/15 MAG Compl | |
| 12/26/2007 | 07-4395 | REMODEL | 5,500 | Compl | 0 | 04/18/08 PSR Compl | 100% COMPLETE 2008 |

| SALES/TRANSFER INFORMATION | | | | | | | |
|----------------------------|----------|------------|-----|-------|-------|-----------|------------------------|
| Grantor | Document | Date | LUC | Verif | Terms | Sales | Notes |
| WOOD, JAMES C & | 4262485 | 07/26/2013 | 200 | 1SVR | 1MFG | 6,250,000 | |
| WOOD, JAMES C & | 4262484 | 07/26/2013 | 200 | 3BCT | | | ORDER AUTHORIZING SALE |
| TSACONAS, GEORGE T & | 3045461 | 05/28/2004 | 200 | 1GCR | 1CTS | 7,500,000 | S INCLUDES P/P |
| TSACONAS, GEORGE | 2619079 | 11/20/2001 | 200 | 3NTT | | | |
| | 2206226 | 05/01/1998 | 200 | 3NTT | | | |
| | 2202354 | 04/21/1998 | 200 | 3NTT | | | |

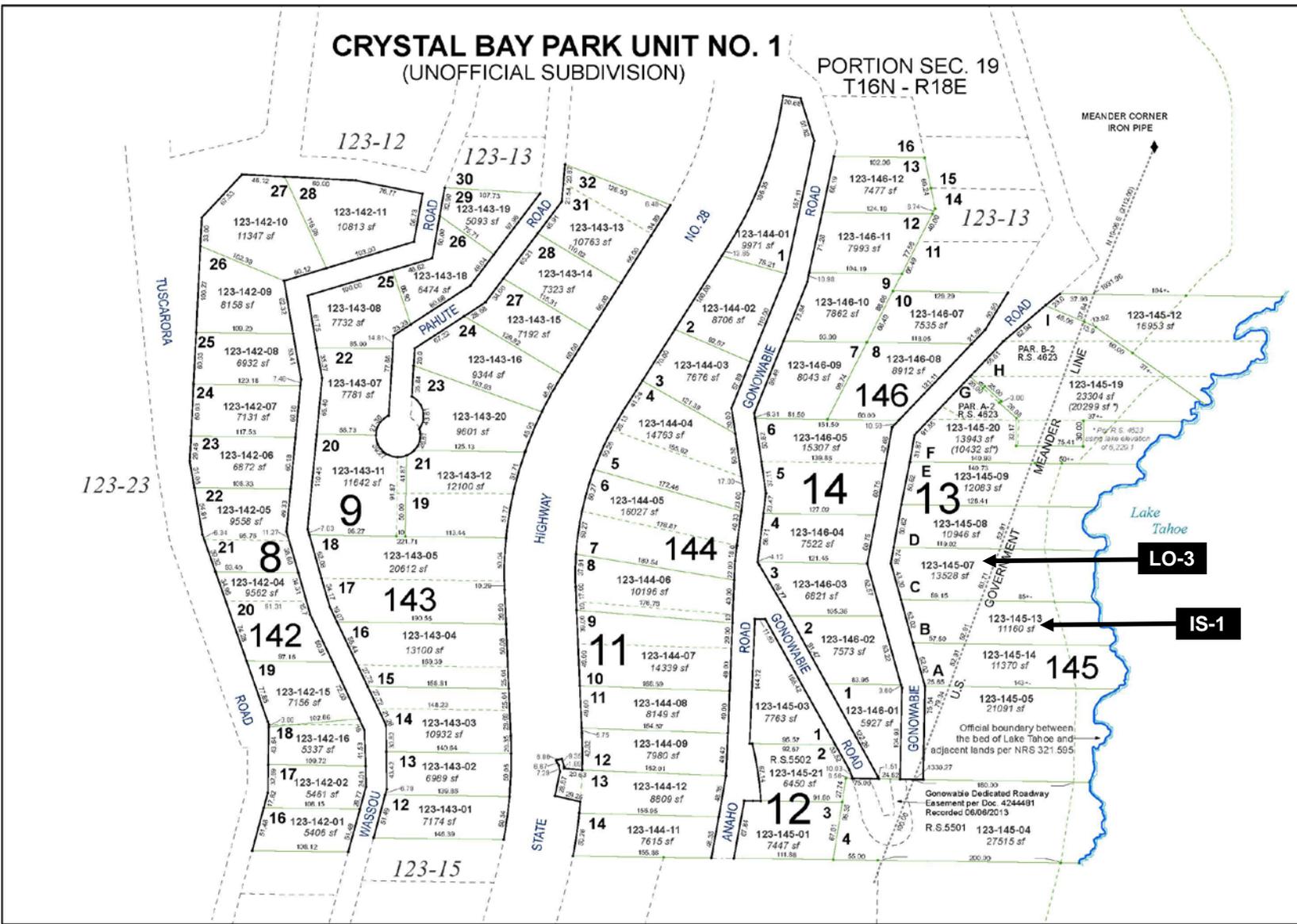
| # | Bld | Date | User ID | Activity Notes |
|----|-----|------------|---------|---|
| 2 | 1-1 | 04/16/2014 | magon | AERL |
| 3 | 1-1 | 11/05/2013 | magon | REXT TALD IMPROVEMENT LINE DONE 11/05/2013 BY REVIEWED-NO CHGS ON IMP |
| 4 | 1-1 | 10/11/2012 | PSR | REXT TALD IMPROVEMENT LINE DONE 10/11/2012 BY REVIEWED-NO CHGS ON IMP |
| 5 | 1-1 | 10/07/2011 | PSR | REXT TALD IMPROVEMENT LINE DONE 10/13/2011 BY REVIEWED-NO CHGS ON IMP |
| 6 | 1-1 | 10/06/2010 | PSR | REXT TALD IMPROVEMENT LINE DONE 10/11/2010 BY REVIEWED-NO CHGS ON IMP |
| 7 | 1-1 | 10/28/2009 | PSR | REXT TSCL IMPROVEMENT LINE DONE 10/28/2009 BY REVIEWED-NO CHANGES ON |
| 8 | 1-1 | 08/28/2009 | ddufv | HVHT HEAT = BB HOT WATER 100 PCT |
| 9 | 1-1 | 11/04/2008 | PSR | REXT TSCL IMPROVEMENT LINE DONE 01/00/1900 BY NO CHANGES ON IMP REPORT, |
| 10 | 1-1 | 12/07/2007 | rlope | REXT TSCL IMPROVEMENT LINE DONE 12/07/2007 BY KH, LAND LINE DONE |

NEIGHBORHOOD MAP



CRYSTAL BAY PARK UNIT NO. 1 (UNOFFICIAL SUBDIVISION)

PORTION SEC. 19
T16N - R18E



Assessor's Map Number
123-14

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Michael E. Clark, Assessor

1001 East Ninth Street
Building D
Reno, Nevada 89512
(775) 328-2231

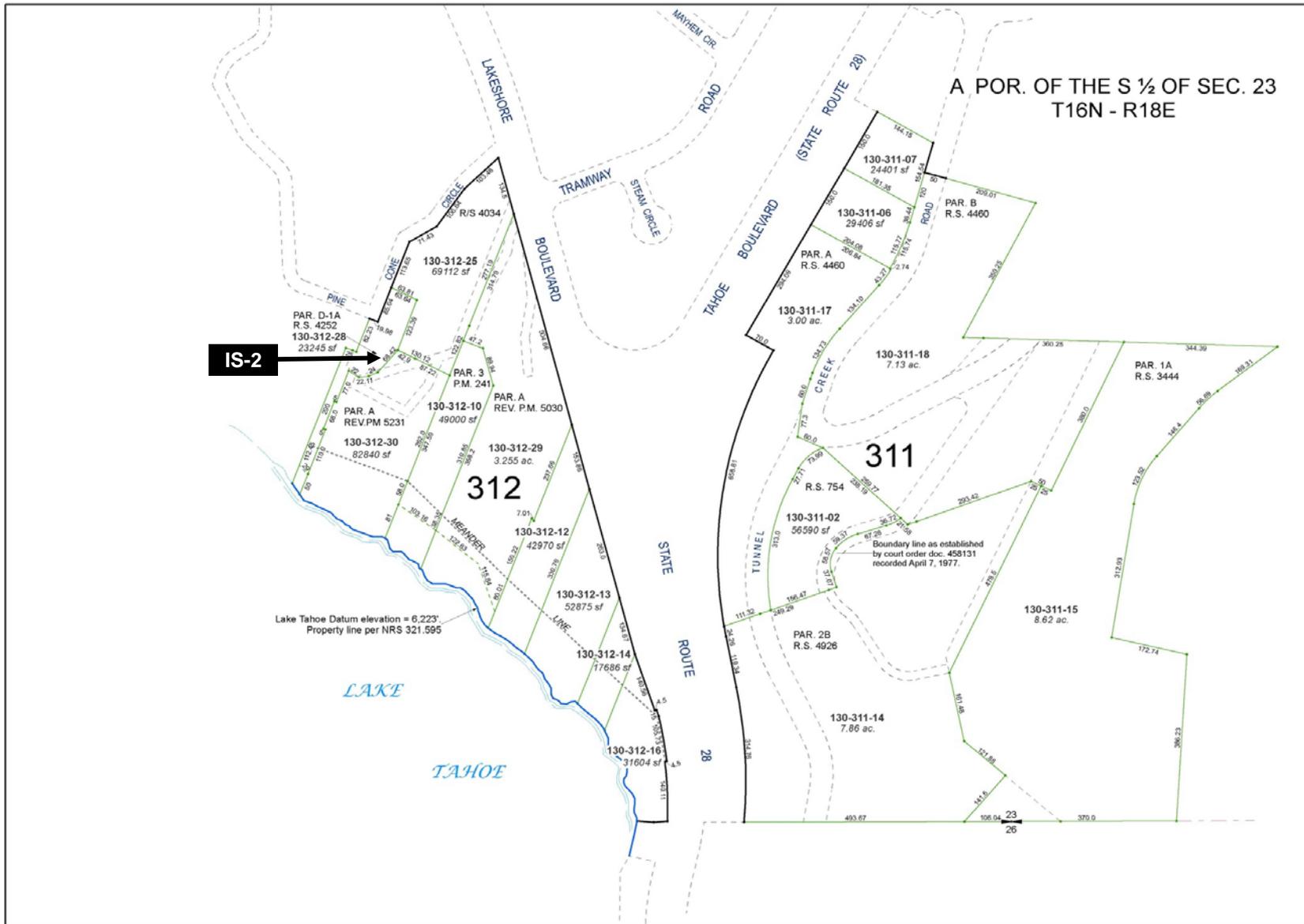


0 25 50 75 100
Feet
1 inch = 100 feet



created by: **CFB 05/10/2010**
last updated: **CFB 7/02/2013 11/12/2015**
area previously shown on maps)

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data denoted hereon.



Assessor's Map Number

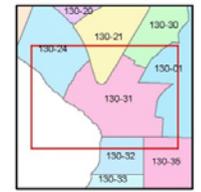
130-31

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Michael E. Clark, Assessor

1001 East Ninth Street
Building D
Reno, Nevada, 89512
(775) 526-2231



0 50 100 150 200
Feet
1 inch = 200 feet

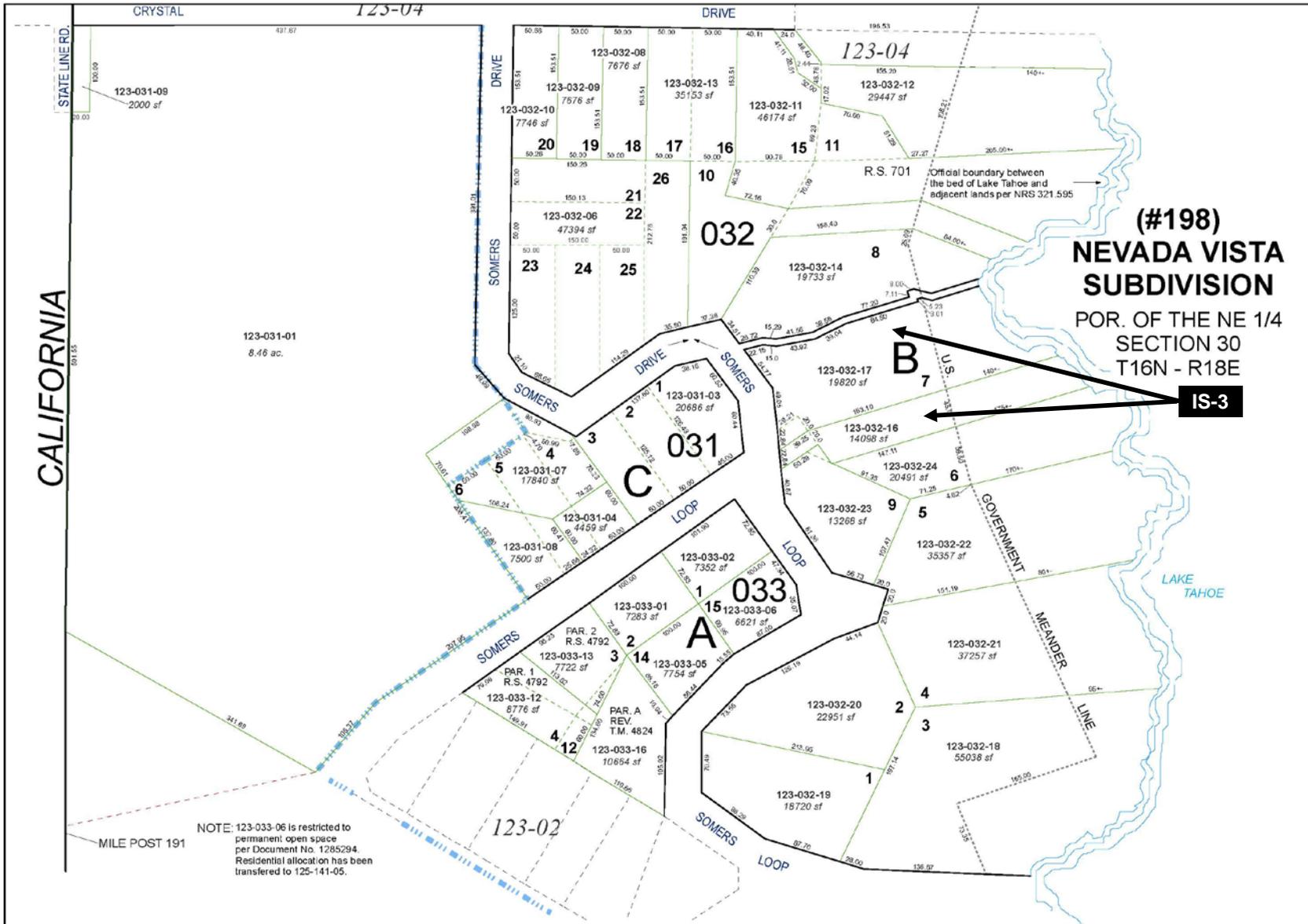


created by: NLH 6/29/2010

last updated: KSB 9/29/11 EMG 5/12/16

area previously shown on map(s)

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated hereon.



CALIFORNIA

CRYSTAL DRIVE 123-04

**(#198)
NEVADA VISTA
SUBDIVISION**
POR. OF THE NE 1/4
SECTION 30
T16N - R18E

IS-3

123-031-01
8.46 ac.

MILE POST 191

NOTE: 123-033-06 is restricted to permanent open space per Document No. 1285294. Residential allocation has been transferred to 125-141-05.

Assessor's Map Number

123-03

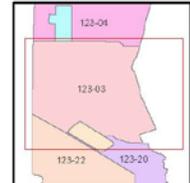
STATE OF NEVADA
**WASHOE COUNTY
ASSESSOR'S OFFICE**
Joshua G. Wilson, Assessor

1001 East Ninth Street
Building D
Reno, Nevada 89512
(775) 328-2251



0 12.5 25 50 75 100
Feet

1 inch = 100 feet



created by CFB 05/27/2010

last updated:

area previously shown on map(s)

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the sufficiency or accuracy of the data delineated hereon.

Assessor's Map Number

130-31

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Joshua G. Wilson, Assessor

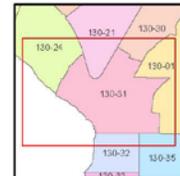
1001 East Ninth Street
Building D
Reno, Nevada 89512
(775) 329-2231



Scale

0 50 100 150 200

1 inch = 200 feet



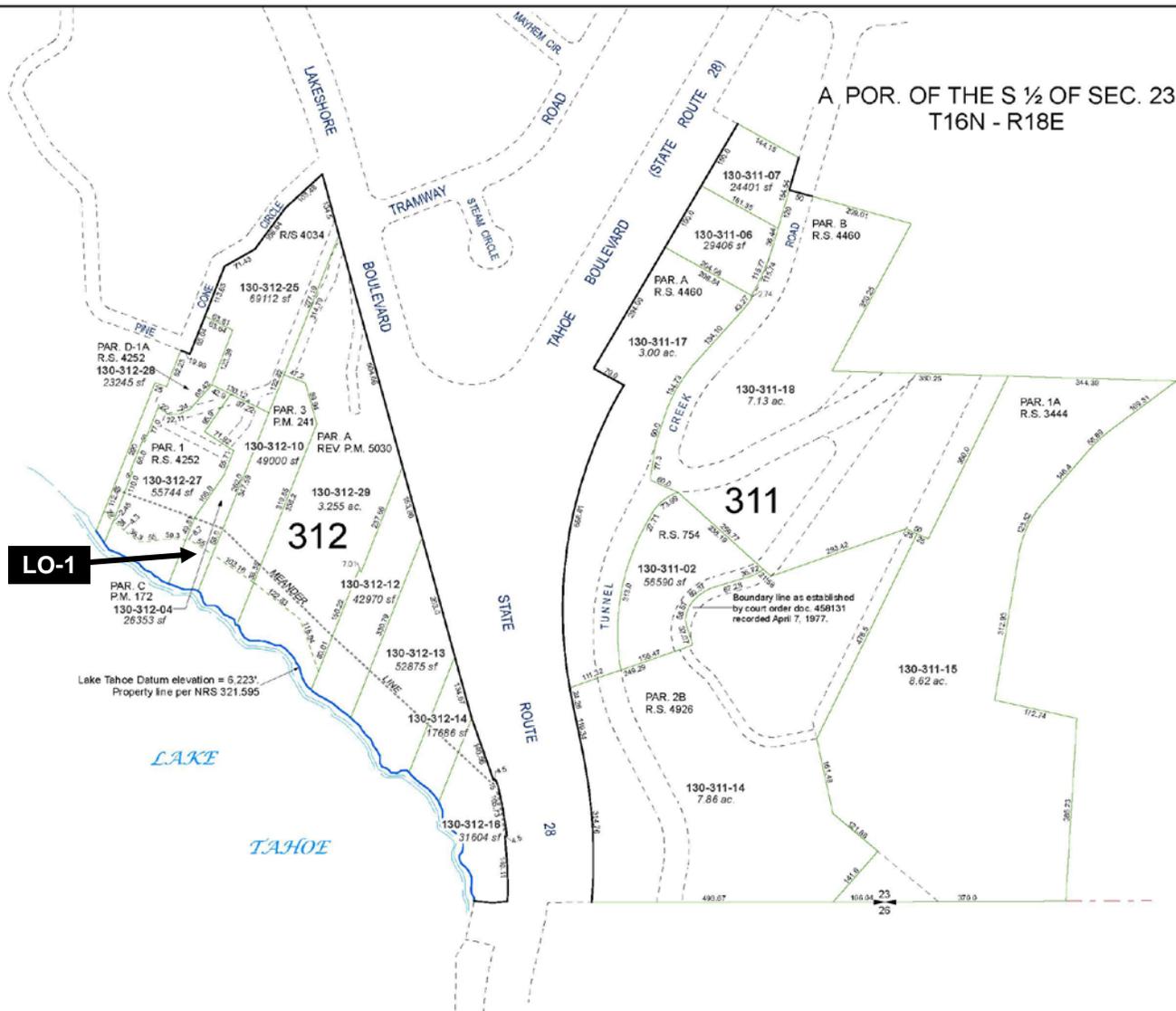
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last updated: **KSB 9/29/11**

area previously shown on map(s)

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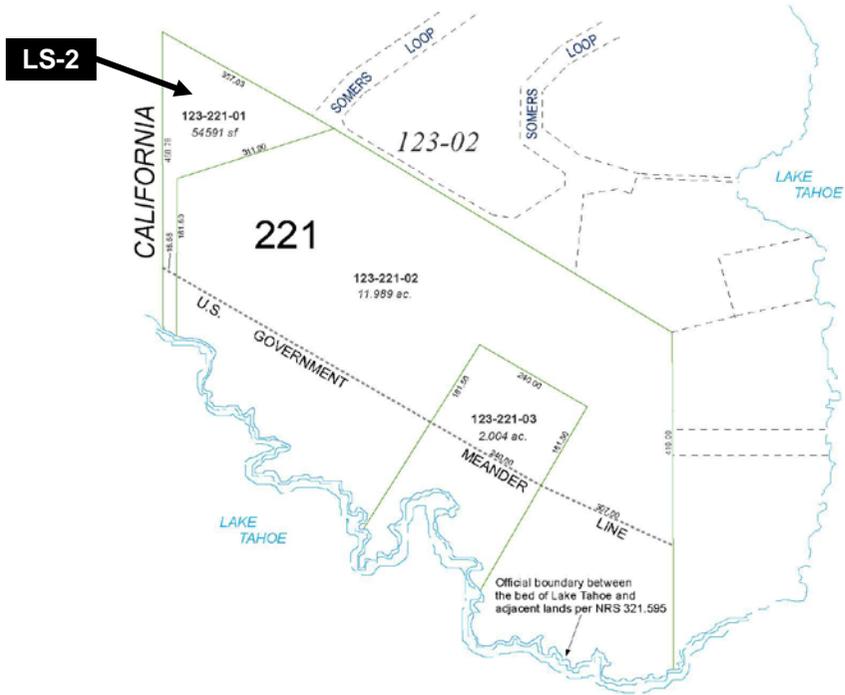
A POR. OF THE S 1/2 OF SEC. 23
T16N - R18E



LO-1

Lake Tahoe Datum elevation = 6,223'
Property line per NRS 321.595

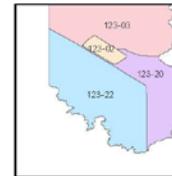
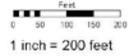
PORTION OF THE E 1/2 SECTION 30
T16N - R18E



Assessor's Map Number
123-22

STATE OF NEVADA
WASHOE COUNTY
ASSESSOR'S OFFICE
Joshua G. Wilson, Assessor

1001 East Ninth Street
Building D
Reno, Nevada 89512
(775) 328-2231



created by: CFB 05/26/2010
last updated: CFB 09/22/2014
area previously shown on map(s)
123-02

NOTE: This map was prepared for the use of the Washoe County Assessor for assessment and illustrative purposes only. It does not represent a survey of the premises. No liability is assumed as to the authenticity or accuracy of the data delineated hereon.

**Paired Sales Appreciation Analysis
Lakefront Improved Sales
2017/2018 Reappraisal**

| APN | Location | WAY Built | Qual Class | Sale Date | Sale Price | Bldg SqFt | Neigh Code | Land Size | Verif Code | Monthly % Change | Annual % Change |
|------------|--------------------|-----------|------------|------------|--------------|-----------|------------|-----------|------------|------------------|-----------------|
| 122-100-10 | 587 LAKESHORE BLVD | 2002 | RHE | 04/23/2013 | \$9,250,000 | 6786 | TALE | 1.90 | 1SVR | 0.64% | 7.63% |
| 122-100-10 | 587 LAKESHORE BLVD | 2002 | RHE | 09/03/2010 | \$7,700,000 | 6786 | TALE | 1.90 | 1SVR | | |
| 130-241-20 | 1155 VIVIAN LN | 1969 | R60 | 12/28/2012 | \$10,500,000 | 2749 | TALE | 0.83 | 1G | 0.39% | 4.73% |
| 130-241-20 | 1155 VIVIAN LN | 1969 | R60 | 06/30/2005 | \$7,750,000 | 2749 | TALE | 0.83 | 1SVR | | |
| 122-162-06 | 89 SHORELINE CIR | 1991 | RHA | 03/21/2006 | \$5,700,000 | 5406 | TALE | 0.38 | 1G | 0.97% | 11.62% |
| 122-162-06 | 89 SHORELINE CIR | 1991 | RHA | 07/27/2005 | \$5,300,000 | 5406 | TALE | 0.38 | 1G | | |

**Paired Sales Appreciation Analysis
Vacant Land Lakeshore Area (non-lakefront)
2017/2018 Reappraisal**

| PAIRED SALES | APN | LOCATION | NBHD | DATE | PRICE | ACRES | VER | MONTHLY % CHANGE | ANNUAL % CHANGE |
|---------------------|------------|--------------------|-------------------|-------------|--------------|--------------|------------|-------------------------|------------------------|
| PS-1 | 122-201-21 | 740 LAKESHORE BLVD | TAME - Lakeshore | 03/01/2016 | \$1,500,000 | 0.46 | 1SVR | 0.14% | 1.73% |
| | 122-201-21 | 740 LAKESHORE BLVD | TAME - Lakeshore | 03/03/2014 | \$1,450,000 | 0.46 | 1G | | |
| PS-2 | 122-195-06 | 727 MARTIS PEAK DR | TAOD - Lakeview | 07/09/2014 | \$835,000 | 0.42 | 1SVR | 3.33% | 39.90% |
| | 122-212-10 | 840 FREELS PEAK DR | TAOD - Lakeview | 05/30/2014 | \$800,000 | 0.46 | 1MGA | | |
| PS-3 | 122-195-06 | 727 MARTIS PEAK DR | TAOD - Lakeview | 07/09/2014 | \$835,000 | 0.42 | 1SVR | 1.22% | 14.60% |
| | 122-212-12 | 832 FREELS PEAK DR | TAOD - Lakeview | 03/14/2013 | \$700,000 | 0.46 | 1GCA | | |
| PS-4 | 122-212-10 | 840 FREELS PEAK DR | TAOD - Lakeview | 05/30/2014 | \$800,000 | 0.46 | 1MGA | 0.98% | 11.79% |
| | 122-212-12 | 832 FREELS PEAK DR | TAOD - Lakeview | 03/14/2013 | \$700,000 | 0.46 | 1GCA | | |
| PS-5 | 130-162-15 | 1069 SAWMILL RD | TAPD - Mill Creek | 06/28/2013 | \$525,000 | 0.35 | 1G | 0.01% | 0.07% |
| | 130-162-03 | 1076 FLUME RD | TAPD - Mill Creek | 08/21/2012 | \$524,700 | 0.32 | 1SVR | | |
| Median: | | | | | | | | 0.98% | 11.79% |

**Improved Sales - Annual Percent Change
Lake Area Neighborhoods (non-lakefront)**

| APN | Location | WAY Built | Qual Class | SaleList Date | SaleList Price | Bldg SqFt | Price/ SF | Neigh Code | Land Size | Influ1 Code | Influ1 Pct |
|------------|---------------------|--------------|---------------|------------------|-------------------|--------------|--------------|---------------|--------------|----------------|---------------|
| 130-211-30 | 165 MAYHEW CIR | 1979 | 35 | 07/01/2014 | \$700,000 | 1592 | \$142 | TAPD | 0.48 | ST | -10 |
| 122-194-14 | 746 MAYS BLVD | 1990 | 60 | 07/08/2014 | \$1,850,000 | 4360 | \$424 | TAOD | 0.44 | | |
| 122-211-03 | 112 RUBICON PEAK LN | 1989 | 45 | 07/28/2014 | \$2,525,000 | 3266 | \$773 | TAOD | 0.44 | | |
| 122-192-04 | 649 CRYSTAL PEAK RD | 1995 | 45 | 07/31/2014 | \$1,320,000 | 2944 | \$448 | TAOD | 0.43 | TR | -10 |
| 130-211-38 | 129 MAYHEW CIR | 1980 | 30 | 08/11/2014 | \$649,000 | 1636 | \$397 | TAPD | 0.44 | ST | -20 |
| 127-090-02 | 781 MAYS BLVD | 1985 | 40 | 08/14/2014 | \$750,000 | 1959 | \$383 | TAOD | 0.34 | NS | -10 |
| 130-213-05 | 145 TRAMWAY RD | 1984 | 40 | 08/18/2014 | \$1,100,000 | 3603 | \$305 | TAPD | 0.36 | | |
| 122-213-19 | 818 LAKESHORE BLVD | 1967 | 30 | 08/27/2014 | \$1,500,000 | 1746 | \$859 | TAME | 0.41 | | |
| 122-195-12 | 732 JAMES LN | 2006 | 50 | 08/29/2014 | \$1,965,000 | 3736 | \$526 | TAOD | 0.41 | | |
| 130-205-09 | 260 TRAMWAY RD | 1969 | 25 | 08/29/2014 | \$600,000 | 1376 | \$436 | TAPD | 0.41 | TR | -10 |
| 130-205-21 | 267 TRAMWAY RD | 1990 | 50 | 09/16/2014 | \$1,440,000 | 3352 | \$430 | TAPD | 0.42 | | |
| 122-201-18 | 762 LAKESHORE BLVD | 1994 | 80 | 10/14/2014 | \$3,650,000 | 6684 | \$546 | TAME | 0.46 | | |
| 130-204-13 | 210 WHEEL RD | 2004 | 35 | 10/14/2014 | \$575,000 | 2522 | \$228 | TAPD | 0.30 | | |
| 130-204-15 | 221 TRAMWAY RD | 1969 | 20 | 10/24/2014 | \$535,000 | 1200 | \$446 | TAPD | 0.30 | | |
| 122-195-17 | 712 JAMES LN | 1964 | 35 | 12/01/2014 | \$925,000 | 2015 | \$459 | TAOD | 0.38 | | |
| 122-202-09 | 109 JOB'S PEAK RD | 1965 | 30 | 12/01/2014 | \$1,099,000 | 1657 | \$663 | TAOD | 0.44 | | |
| 130-203-05 | 1086 MILL CREEK RD | 1998 | 55 | 12/18/2014 | \$1,600,000 | 3437 | \$466 | TAPD | 0.34 | | |
| 130-161-04 | 1070 OXEN RD | 1998 | 45 | 12/19/2014 | \$1,500,000 | 2808 | \$534 | TAPD | 0.34 | | |
| 122-214-01 | 589 FREELS PEAK DR | 1986 | 45 | 01/12/2015 | \$450,000 | 3021 | \$149 | TAOD | 0.44 | | |
| 130-170-03 | 135 SELBY DR | 1964 | 20 | 01/30/2015 | \$675,000 | 1608 | \$420 | TAPD | 0.44 | | |
| 122-193-37 | 650 LAKESHORE BLVD | 2007 | 80 | 02/12/2015 | \$3,775,000 | 4779 | \$790 | TAME | 0.47 | | |
| 122-193-28 | 672 LAKESHORE BLVD | 1996 | 60 | 03/30/2015 | \$3,200,000 | 3566 | \$897 | TAME | 0.44 | | |
| 130-202-05 | 1090 TILLER DR | 1964 | 20 | 04/15/2015 | \$694,000 | 1578 | \$440 | TAPD | 0.39 | | |
| 130-205-19 | 1092 FLUME RD | 1971 | 30 | 04/15/2015 | \$695,000 | 2228 | \$312 | TAPD | 0.36 | | |
| 122-215-05 | 869 OPHIR PEAK RD | 2005 | 60 | 05/06/2015 | \$2,795,000 | 3646 | \$767 | TAOD | 0.51 | | |
| 122-193-29 | 668 LAKESHORE BLVD | 1971 | 50 | 05/15/2015 | \$2,600,000 | 4402 | \$591 | TAME | 0.44 | | |
| 130-163-05 | 1076 SAWMILL RD | 1979 | 40 | 06/04/2015 | \$1,070,000 | 2621 | \$408 | TAPD | 0.71 | TR | -10 |
| 122-211-23 | 818 OPHIR PEAK RD | 1995 | 60 | 06/26/2015 | \$2,150,000 | 4512 | \$477 | TAOD | 0.42 | NS | -10 |
| | MEDIAN: | 1986 | 43 | | \$1,210,000 | 2876 | \$447 | | | | |
| 122-191-03 | 210 ALLEN WAY | 1995 | 70 | 07/02/2015 | \$1,825,000 | 4190 | \$436 | TAOD | 0.42 | NS | -5 |
| 130-163-06 | 1074 SAWMILL RD | 1966 | 20 | 07/15/2015 | \$690,000 | 1700 | \$406 | TAPD | 0.47 | TR | -10 |
| 122-193-18 | 685 MOUNT WATSON CT | 1980 | 50 | 07/31/2015 | \$1,050,000 | 3815 | \$275 | TAOD | 0.40 | | |
| 122-201-12 | 773 JOYCE LN | 1980 | 35 | 08/11/2015 | \$1,205,000 | 2182 | \$552 | TAOD | 0.41 | | |
| 122-213-20 | 812 LAKESHORE BLVD | 1985 | 60 | 08/14/2015 | \$2,875,000 | 4477 | \$642 | TAME | 0.41 | | |
| 122-214-13 | 864 LAKESHORE BLVD | 2012 | 95 | 09/10/2015 | \$3,950,000 | 5237 | \$754 | TAME | 0.42 | | |
| 130-213-11 | 142 MAYHEW CIR | 2014 | 80 | 09/16/2015 | \$2,660,000 | 3940 | \$675 | TAPD | 0.36 | ST | -10 |
| 122-215-09 | 127 RUBICON PEAK LN | 1974 | 35 | 10/02/2015 | \$1,250,000 | 2790 | \$448 | TAOD | 0.43 | | |
| 122-129-14 | 621 CRYSTAL PEAK RD | 2014 | 70 | 10/06/2015 | \$2,900,000 | 4211 | \$689 | TAOD | 0.44 | TR | -10 |
| 130-211-27 | 175 MAYHEW CIR | 1982 | 35 | 10/06/2015 | \$1,100,000 | 2078 | \$529 | TAPD | 0.47 | ST | -10 |
| 130-205-14 | 269 TRAMWAY RD | 1982 | 35 | 10/16/2015 | \$760,000 | 2230 | \$341 | TAPD | 0.34 | NT | -25 |
| 122-214-05 | 879 FREEL'S PEAK DR | 1974 | 35 | 10/28/2015 | \$1,150,000 | 2446 | \$470 | TAOD | 0.42 | | |
| 122-215-15 | 866 FREEL'S PEAK DR | 1974 | 35 | 10/28/2015 | \$1,115,000 | 1846 | \$604 | TAOD | 0.41 | | |
| 130-213-10 | 138 MAYHEW CIR | 1981 | 35 | 10/29/2015 | \$850,000 | 2130 | \$399 | TAPD | 0.35 | ST | -20 |
| 130-212-11 | 136 TRAMWAY | 1964 | 20 | 12/11/2015 | \$560,000 | 1300 | \$431 | TAPD | 0.41 | TR | -10 |
| 122-214-07 | 889 FREEL'S PEAK DR | 2003 | 90 | 12/16/2015 | \$3,500,000 | 5102 | \$686 | TAOD | 0.44 | | |
| 130-211-18 | 150 PINE CONE RD | 2013 | 70 | 12/21/2015 | \$3,050,000 | 4210 | \$724 | TAPD | 0.41 | ST | -10 |
| 122-194-11 | 743 JAMES LN | 1965 | 35 | 12/28/2015 | \$1,055,000 | 2219 | \$475 | TAOD | 0.47 | | |
| 122-215-07 | 877 OPHIR PEAK RD | 1990 | 45 | 02/03/2016 | \$2,250,000 | 3224 | \$698 | TAOD | 0.52 | | |
| 122-193-15 | 679 DAVID WAY | 1980 | 40 | 02/10/2016 | \$1,750,000 | 2764 | \$633 | TAOD | 0.46 | | |
| 122-194-01 | 703 JAMES LN | 1970 | 35 | 03/07/2016 | \$1,060,000 | 1627 | \$652 | TAOD | 0.44 | | |
| 122-193-01 | 626 LAKESHORE BLVD | 1979 | 40 | 04/28/2016 | \$2,350,000 | 5342 | \$440 | TAME | 0.49 | | |
| 130-211-01 | 1132 LAKESHORE BLVD | 2012 | 70 | 05/09/2016 | \$3,350,000 | 4076 | \$822 | TAME | 0.47 | LC | -10 |
| 130-212-04 | 108 STEAM CIR | 1969 | 25 | 05/12/2016 | \$918,000 | 2146 | \$428 | TAPD | 0.34 | NT | -25 |
| 122-194-05 | 717 JAMES LN | 1989 | 45 | 06/01/2016 | \$1,550,000 | 3094 | \$501 | TAOD | 0.51 | | |
| 130-201-10 | 1050 LAKESHORE BLVD | 1991 | 55 | 06/06/2016 | \$1,670,000 | 2555 | \$654 | TAME | 0.67 | | |
| 122-211-27 | 790 FREEL'S PEAK DR | 1964 | 30 | 06/09/2016 | \$850,000 | 1341 | \$634 | TAOD | 0.42 | | |
| 130-202-26 | 1079 MILL CREEK RD | 2001 | 50 | 06/20/2016 | \$1,349,000 | 2247 | \$600 | TAPD | 0.35 | | |
| | MEDIAN: | 1982 | 40 | | \$1,299,500 | 2660 | \$576 | | | | |

% CHANGE:

7.40%