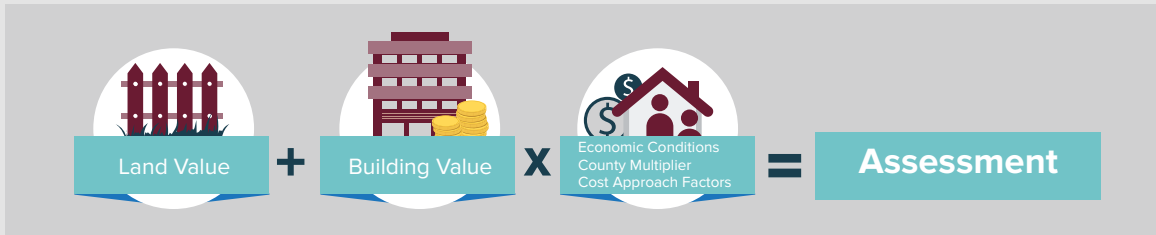




# VALUATION APPEAL

## CASE STUDY EXAMPLE

### THE VALUE DILEMMA



#### ASSESSMENT

vs

#### THE MARKET

- Cost Approach to Value, a mass appraisal technique

##### Value based on:

- Market Approach to Value
- Income Approach to Value

We review the market data and potential income data for your property to determine a more accurate and realistic value.

### VALUATION APPEAL EXAMPLE

#### ASSESSMENT

vs

#### THE MARKET

Land Value	\$300,000
<b>+</b>	
Building Value	\$118,000
<b>X</b> Other Factors	
Assessment	\$418,000

• Income Approach to Value	\$130,000
• Market Approach to Value	\$180,000

#### ANNUAL TAX SAVINGS

- New Market Value at **\$236,000**  
(down from \$418,000)
- Annual Tax Savings at **\$4,680**

