



December 11, 2020

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Office of the Assessor
County of Lake
255 N Forbes St, #223
Lakeport Ca 95453

Re: Applicant: H&S Energy LLC
 Application Number: 31-2018
 Assessor's Parcel Number: 024-251-070
 Property Address: 9835 State Hwy 53, Lower Lake
 Request to Initiate Exchange of Information (Rev. & Tax. Code § 1606, etc.)

Dear Sir/Madam:

Professional Tax Appeal is the Agent for the Applicant.

Pursuant to Section 1606 of the California *Revenue and Taxation Code* and Section 305.1 of Title 18 of the California *Code of Regulations* (Property Tax Rule 305.1), the Applicant hereby initiates an exchange of information in connection with Applicant's Application for Changed Assessment which is scheduled for hearing before the Lake County Assessment Appeals Board on January 12, 2021.

The Assessment Appeal concerns the fair market value of the property identified by the Assessor's Parcel Number referred to in the Enclosure to this letter.

The documents setting forth the information required pursuant to the exchange of information provisions of Section 1606 and Rule 305.1 are enclosed with this letter.

Applicant's opinion of fair market value for the subject property as of the date of value is set forth in the enclosed documents.

In reaching its opinion of value, Applicant considered all three approaches to value but only utilized the cost approach.

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We look forward to receiving the Assessor's response to this information exchange as required by Section 1606 and Rule 305.1.

Very truly yours,

Professional Tax Appeal

By: _____


Jeff Kamens
Agent for Applicant

Enclosures

cc: Lake County Assessment Appeals Board
(w/ Enclosures; Delivered by US Mail)

Lake County Assessment Appeals Board

Hearing Date: January 12, 2021

Application #31-2018 (Prop. 8)

APPLICANT: H&S Energy LLC

APN#: 024-251-070

Property Address: 9835 State Hwy 53, Lower Lake

Property Type: Gas Station

Roll Value: \$3,917,340 (Land & Improvements)

Applicant's Value: \$1,906,370 (Land & Improvements)

COST APPROACH SUMMARY REAL PROPERTY

Site Address	APN	Lien Date	Paving RCNLND	Canopy RCNLND	Building RCNLND	Ind. & Entr. RCNLND	Total Imp. Value	Land Value	Total Real Property Value
9853 State Hwy 53	024-251-070	1/1/2018	349,690	117,416	705,620	310,239	1,482,965	423,405	1,906,370

PAVING IMPROVEMENTS

Site Address	Lien Date	Lot Size (SF)	Site Prep Unit Cost	Site Prep	Concrete (SF)	Unit Cost	Concrete RCN	Concrete Curbing (SF)	Unit Cost	Curbing RCN	Asphalt (SF)	Unit Cost	Asphalt RCN	Depr.	Concrete RCN/LND	Asphalt RCN/LND	RCN/LND + Site Cost
9853 State Hwy 53	1/1/2018	57,129	2.00	114,258	5,000	8.37	41,844	500	16.74	8,369	40,000	4.96	198,275	26%	37,157	198,275	349,690

CANOPY

Site Address	Lien Date	Improvement Type	Age	Canopy (SF)	Unit Cost	RCN	Econ. Life	Eff. Age	Depr.	Canopy RCN/LND
9853 State Hwy 53	1/1/2018	Canopy	1994	3,690	43.00	158,670	40	18	26%	117,416

BUILDING IMPROVEMENTS

Site Address	Lien Date	Improvement Type	Age	Size	Base Cost (Per SF)	Floor/Shape Multiplier	Current Cost	Local Cost	RCN	Econ. Life	Eff. Age	Depr.	Building RCN/LND
9853 State Hwy 53	1/1/2018	Cstore	1994	6,281	121.31	0.972	1.03	1.25	953,540	40	18	26%	705,620

INDIRECT & ENTREPRENEURIAL COSTS

Site Address	Lien Date	Total Improvement RCN	Indirect Costs (20%)	Entrepreneurial Profit (8%)	Depreciation %	Less Depreciation (Indirect Costs)	Ind. & Entr. Cost RCN/LND
9853 State Hwy 53	1/1/2018	1,360,697	272,139	108,856	26%	70,756	310,239

Notes:

Economic age of improvements = 24 Yrs

Effective age of improvements = 18 Yrs

Depreciation (Marshall & Swift, Sec. 97, Pg. 24) = 26%

CALCULATOR METHOD

CONVENIENCE STORES (419)

CLASS	TYPE	EXTERIOR WALLS	INTERIOR FINISH	LIGHTING, PLUMBING AND MECHANICAL	HEAT	Sq. M.	COST Cu. Ft.	Sq. Ft.
A-B	Average	Brick or concrete, usually part of a building	Typical chain store, acoustic tile, vinyl composition	Adequate lighting outlets, adequate plumbing	Warm and cool air (zoned)	1,135.82	8.79	105.52
	Excellent	Individual design, highly ornamental exterior	Plaster, acoustic tile, terrazzo, carpet or vinyl, good trim	Special lighting, good fixtures and plumbing	Package A.C.	1,377.79	10.67	128.00
C	Good	Brick, best block, stucco, good store front and ornamentation	Typically better chain stores, good acoustic, vinyl tile and carpet	Good lighting and outlets, restrooms, standard fixtures	Package A.C.	1,153.79	8.93	107.19
	Average	Brick or block, some mansard, parapet ornamentation	Typical chain store, acoustic tile, vinyl composition, some snack prep. area	Adequate lighting and outlets, small employees' restroom	Forced air	928.72	7.19	86.28
D	Low cost	Minimum block or cheap brick	Painted exterior walls, minimum finish	Minimum code throughout	Space heaters	749.39	5.80	69.62
	Excellent	Individual design, highly ornamental exterior	Plaster, acoustic tile, terrazzo, carpet or vinyl, good trim	Special lighting, good fixtures and plumbing	Package A.C.	1,305.78	10.11	121.31
D	Good	Brick veneer or good siding, good frame and front	Typically better chain stores, good acoustic, vinyl tile and carpet	Good lighting and outlets, restrooms, standard fixtures	Package A.C.	1,090.18	8.44	101.28
	Average	Stucco or siding, some mansard, parapet ornamentation	Typical chain store, acoustic tile, vinyl composition, some snack prep. area	Adequate lighting and outlets, small employees' restroom	Forced air	872.85	6.76	81.09
D	Low cost	Stucco or siding, small front	Drywall, few partitions	Minimum code throughout	Space heaters	700.52	5.42	65.08
	Low cost	Pole frame, metal, lined, small low-cost front	Minimum finish and partitions	Minimum code throughout, minimum display wiring	Space heaters	655.53	5.08	60.90
S	Excellent	Best metal panels, trim, good entrance	Drywall or plaster, acoustic tile, good finishes and trim	Special lighting, good fixtures and plumbing	Package A.C.	1,281.78	9.92	119.08
	Good	Insulated sandwich panels, good front and ornamentation	Typically better chain stores, good acoustic, vinyl tile and carpet	Good lighting and outlets, restrooms, standard fixtures	Package A.C.	1,058.53	8.20	98.34
S	Average	Good panels, small front, mansard, some ornamentation	Typical chain store, acoustic tile, vinyl composition, some snack prep. area	Adequate lighting and outlets, small employees' restroom	Forced air	837.01	6.48	77.76
	Low cost	Steel siding, partly finished interior	Minimum finish and partitions	Minimum code throughout	Space heaters	662.95	5.13	61.59

MINI-MART CONVENIENCE STORES (531)

C	Excellent	Decorative block, brick, good glass entrance	Good drywall, acoustic tile, good pavers, limited food prep. area	Good lighting, good fixtures and plumbing, tiled restrooms	Package A.C.	2,120.83	16.42	197.03
	Good	Brick, best block, stucco, good front and ornamentation	Good acoustic, ceramic tile, security partitioning, some snack prep. area	Good lighting and outlets, public restrooms, standard fixtures	Package A.C.	1,805.55	13.98	167.74
D	Average	Brick or block, some mansard, parapet ornamentation	Typical food booth, acoustic tile, vinyl composition, adequate support	Adequate lighting and outlets, small employees' restroom	Package A.C.	1,539.25	11.92	143.00
	Low cost	Minimum block, small front	Minimum finish and partitions	Minimum code throughout	Package A.C.	1,314.07	10.17	122.08
D	Good	Brick veneer or good siding, good frame and front	Good acoustic, ceramic tile, security partitioning, some snack prep. area	Good lighting and outlets, public restrooms, standard fixtures	Package A.C.	1,736.77	13.45	161.35
	Average	Stucco or siding, some mansard, parapet ornamentation	Typical food booth, acoustic tile, vinyl composition, adequate support	Adequate lighting and outlets, small employees' restroom	Package A.C.	1,481.02	11.47	137.59
D	Low cost	Stucco or siding, small front	Minimum finish and partitions	Minimum code throughout	Package A.C.	1,264.88	9.79	117.51
	Low cost	Pole frame, metal, lined, low-cost sash and fascia	Minimum finish and partitions, acoustic tile, vinyl composition	Minimum code, display wiring and plumbing	Package A.C.	1,228.93	9.51	114.17
S†	Excellent	Best metal panels, trim, good glass entrance	Good drywall, acoustic tile, good pavers, limited food prep. area	Good lighting, good fixtures and plumbing, tiled restrooms	Package A.C.	2,034.29	15.75	188.99
	Good	Good enameled prefabricated steel, good front, masonry trim	Good acoustic, ceramic tile, security partitioning, some snack prep. area	Good lighting and outlets, public restrooms, standard fixtures	Package A.C.	1,757.01	13.60	163.23
S†	Average	Good panels, small front, some trim or mansard	Typical food booth, acoustic tile, vinyl composition, adequate support	Adequate lighting and outlets, small employees' restroom	Package A.C.	1,519.23	11.76	141.14
	Low cost	Metal panels, glass, lined interior	Minimum booth finish and partitions	Minimum code throughout	Package A.C.	1,315.25	10.18	122.19

†NOTES: Complete prefabricated food booths see Section 64. Gasoline pumps, canopies and cashier booths, see Section 64. For further refinement notes, see bottom of following page.

SERVICE STATIONS

FLOOR AREA/SHAPE MULTIPLIERS

AREA PER UNIT		MULTIPLIER		AREA PER UNIT		MULTIPLIER	
Sq. M.	Sq. Ft.	Food Booths, Carwashes	Service Stations	Sq. M.	Sq. Ft.	Food Booths, Carwashes	Service Stations
37	400	1.118	1.525	242	2,600	.891	.812
56	600	1.064	1.330	260	2,800	.883	.792
74	800	1.027	1.207	297	3,200	.869	.757
93	1,000	1.000	1.120	334	3,600	.856	.728
111	1,200	.978	1.053	372	4,000	.846	.702
130	1,400	.960	1.000	409	4,400	.836	.680
149	1,600	.945	.956	446	4,800	.827	.660
167	1,800	.932	.919	483	5,200	.819	.642
186	2,000	.920	.887	520	5,600	.812	.627
204	2,200	.909	.859	557	6,000	.805	-----
223	2,400	.900	.834	743	8,000	.775	-----

CANOPIES – Costs per square foot of covered area including light fixtures and supports. Wiring costs are included in electrical costs, if all circuits are counted. Add 10% for gable or ranch style, 25% for round. Add for roof covering from Section 57. Individually designed or highly ornamented canopies can cost 100% more.

	Low Cost	Average	Good	Excellent
Concrete tees	24.30	27.75	33.25	38.75
Steel	20.80	26.75	34.25	43.00
Wood frame and sheathing	18.25	23.10	28.00	35.75

SMALL SELF-SERVICE BOOTHS

Average costs per square foot, typical 8' wall height for complete booth, excluding all exterior equipment and improvements. Electrical costs are for booth lighting only; add other circuits from unit costs to the right. Canopies should be added from the table above, heat from this Section on a cost-per-ton basis or from Section 53. For masonry booths, use comparable steel costs.

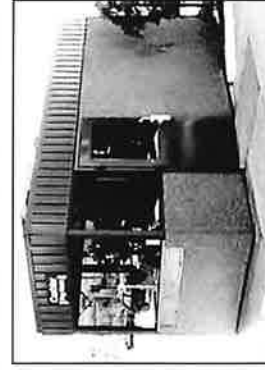
LOW COST – This is an older, open-style, uninsulated booth with minimum electrical and no plumbing. Cost range can be used to price miscellaneous storage structures. Small tire display cabinet structures will cost \$24.80 to \$26.75 per square foot.

Siding-Stucco-Glass Construction				Steel-Glass or Masonry			
Area	Cost	Area	Cost	Area	Cost	Area	Cost
25	209.00	75	129.00	25	231.00	75	145.00
50	135.00	100	118.00	50	171.00	100	129.00
75	300.00	150	236.00	100	198.00	125	176.00
100	428.00	200	359.00	150	278.00	200	231.00



9. AVERAGE

NOTE: For small kiosk storage buildings, use Average booth costs, less 10%. For small separate restroom buildings, use Good booth costs, less 5%.



10. GOOD

BUILDING IMPROVEMENT UNIT COSTS

All costs are for completely installed items. They include costs of design, engineering and contractors' profit and overhead, as well as a prorated share of miscellaneous ancillary costs.

	Low Cost	Average	Good	Excellent
FLOOR AND FOUNDATION – Cost per square foot of floor area.				
Concrete slab	7.58	8.90	10.55	12.55
Wood floor structure	10.35	11.70	13.25	14.90
Add for floor covering from Section 52.				
ROOF – Cost per square foot of roof area.				
Steel prefabricated frame and decking	23.90	26.50	30.00	34.25
Wood frame and sheathing	13.10	13.95	14.85	15.95
Add for roof covering from Section 57. For ceilings under gable roofs, see Section 52.				
WALLS – Cost per square foot of exterior wall area.				
Steel and glass, painted	25.00	27.75	30.75	34.50
Steel and glass, porcelainized	27.75	30.75	35.25	39.00
Steel panels, masonry veneer	31.25	35.75	40.75	47.00
Steel panels, block backup	30.50	34.50	38.00	42.25
Wood frame, stucco or siding	22.25	23.90	25.00	27.00
Wood frame, brick veneer	27.00	29.00	32.00	35.25
Brick masonry	29.50	33.00	37.50	40.75
Concrete block	23.90	25.75	28.75	32.00
Overhead steel or aluminum doors	17.70	20.25	23.40	26.50
sectional, roll-up	18.25	21.70	25.00	29.00
Overhead plastic doors	15.95	18.00	20.25	22.55
Overhead wood doors	14.60	16.50	18.25	20.80
Folding steel gates	19.15	21.70	24.30	27.00
Add for electric door operator	1,200.00	1,410.00	1,540.00	1,760.00
Add for ceramic tile from Section 55. See Section 56 for store front entries.				
PARTITIONS – Cost per square foot of partition, including doors.				
Concrete block	16.50	18.00	20.25	22.55
Metal	18.85	20.80	23.40	25.75
Metal and glass, security	28.00	35.00	41.25	49.50
Wood frame, drywall (plaster, add 15% to 20%)	12.00	13.40	14.60	15.95
Add for cabinetry from Section 52.				
ELECTRICAL				
Base cost per station	7,050.00	8,150.00	9,450.00	10,900.00
Add per circuit	505.00	560.00	665.00	760.00
PLUMBING				
Cost per fixture	1,800.00	2,160.00	2,650.00	3,200.00
Count fountains without cooling as 1/2 fixture. Hot water heaters count as one fixture.				
HEATING – Average cost per square foot of heated area. If the heating found in the station being appraised is different from that indicated for the base being used, take the difference between the costs of the two and add to or subtract from the base square foot cost. If a cubic foot cost is used, use one-twelfth the difference shown to adjust the base cubic foot costs. All of the heating costs included in the base costs are those listed under "Moderate Climate". For specific system costs not found below, see Section 53.				

SQUARE METER COSTS				SQUARE FOOT COSTS			
TYPE	Mild Climate	Moderate Climate	Extreme Climate	Mild Climate	Moderate Climate	Extreme Climate	
Forced air furnace	32.72	48.01	70.93	3.04	4.46	6.59	
Space heaters, suspended	15.93	25.30	40.04	1.48	2.35	3.72	
Wall furnace	15.93	21.21	28.74	1.48	1.97	2.67	
Package A.C. (short ductwork)	60.49	91.49	137.78	5.62	8.50	12.80	
Heat pump system	65.01	105.92	173.30	6.04	9.84	16.10	
Evaporative coolers	28.20	36.71	48.22	2.62	3.41	4.48	
Individual thru-wall heat pump	28.2	45.42	72.55	2.62	4.22	6.74	
Small individual heat pumps cost \$1,580 to \$2,140 per ton of rated capacity.							

YARD IMPROVEMENTS

PAVING

Cost per square foot	LOW COST	AVERAGE	HIGH
Concrete islands	10.25	12.00	13.95
Island pump shelters, including lighting/supports	51.50	67.50	87.50
5" - 6" concrete, approaches and drives	4.34	5.76	7.19
4" concrete, walks, etc.	3.60	4.68	5.76
Apron channel drain and grate, per linear foot	67.50	87.50	112.00
Asphalt	2.22	3.30	4.00
6" curb, per linear foot	10.05	12.60	15.90
Precast concrete bumpers, per linear foot	5.42	6.91	9.02
Wood bumpers, per linear foot	5.02	7.19	9.76
Metal guard rail, pipe or posts, per linear foot	23.90	31.50	42.75

YARD LIGHTING

Cost per pole, 12'	945.00	1,160.00	1,480.00
Cost per pole, 24'	1,430.00	1,710.00	2,140.00
Add per fixture, incandescent	440.00	535.00	725.00
fluorescent or quartz-iodine	825.00	995.00	1,160.00
mercury vapor	915.00	1,200.00	1,680.00
high-pressure sodium or metal halide	1,030.00	1,480.00	2,080.00

SIGNS

Cost per square foot of signs includes installation, lighting and wiring, but not cost of poles or structural supports.

	COST RANGE
Illuminated plastic, add 35% for 2 sides	84.50 - 176.00
Metal, painted two sides	55.50 - 83.50
painted one side	44.75 - 65.50
Add for porcelainized metal, per face	9.99 - 13.10
Add for neon tubing, per face	35% - 45%
Plastic interior lighting	68.50 - 98.50
Spheres, per foot of diameter, including post	740.00 - 1110.00
Installation amounts to 18% to 25% of total cost	

SIGN POSTS OR POLES

Cost per linear foot of poles set in concrete and painted. For tapered poles, use the diameter at the base. For cantilevered posts, add 50% to the cost. Decorative pole covers cost \$1,450 to \$3,250 each.

4"	51.50 - 67.50	10"	102.00 - 161.00
6"	68.50 - 100.00	12"	118.00 - 198.00
8"	86.50 - 134.00	14"	134.00 - 231.00

PIPING

Average cost: \$1,200 to \$1,590 per pump or dispenser per product, plus \$780 to \$1,040 per tank, plus \$412 to \$535 for each air and water well or stand. Add 50% for double wall installations.

EQUIPMENT

Miscellaneous office and garage repair and lube equipment, cash registers, safes, fume exhausters, etc., not listed below, can be found in Section 65. See Section 61 for Tanks.

OFFICE OR BOOTH EQUIPMENT

Electronic remote control totalizer, per hose	1,480.00 - 2,650.00
Computer cabinet	1,510.00 - 2,020.00
Tank monitor console	4,375.00 - 7,950.00
Food booth shelving, gondolas, etc., per booth	3,950.00 - 15,800.00
merchandise freezer, each	4,975.00 - 7,150.00
walk-in cooler, per square foot	112.00 - 183.00

AIR COMPRESSORS

H.P.	COST RANGE	H.P.	COST RANGE	H.P.	COST RANGE
1/3	1,340.00 - 1,590.00	1 1/2	2,875.00 - 3,525.00	7 1/2	6,000.00 - 7,100.00
1/2	1,710.00 - 2,060.00	2	3,225.00 - 3,900.00	10	6,800.00 - 8,150.00
3/4	2,080.00 - 2,450.00	3	3,825.00 - 4,525.00	15	8,350.00 - 9,900.00
1	2,420.00 - 2,775.00	5	4,675.00 - 5,550.00	20	9,550.00 - 11,400.00

If the cost without installation is desired, deduct 30% on small size; 25% on medium, 20% on large sizes.

HOISTS

Frame, lift (in-ground)	COST RANGE	COST RANGE	
auto, 8,000-lb. single post	8,450.00 — 10,000.00	8,000-lb. double post	10,800.00 — 13,200.00
truck, 11,000-lb. double post	11,500.00 — 14,000.00	16,500-lb. double post	15,400.00 — 17,700.00
truck, 19,500-lb. double post	16,600.00 — 18,600.00	24,000-lb. double post	19,300.00 — 21,900.00
bus or heavy truck		36,000-lb. double post	23,900.00 — 27,000.00
Drive-on (surface mount)			
auto, 7,000-lb. four post	10,400.00 — 12,800.00	8,000-lb. single post	9,300.00 — 10,800.00
truck, 12,000-lb. four post	12,000.00 — 14,300.00		

Large commercial-type grease pits with air and electric outlets cost \$11.70 to \$16.85 per cubic foot. Installation cost of hoists is approximately 20% to 30% of the total cost.

PUMPS AND DISPENSERS

Mechanical dispense* including vapor recovery, exclusive of submerged pumps

single	3,975.00 - 5,150.00
twin	5,950.00 - 7,550.00

Electronic dispenser including vapor recovery, exclusive of submerged pumps

single	6,750.00 - 9,150.00
twin	9,150.00 - 12,300.00
three hose	12,800.00 - 18,700.00
Add for double- (two-) sided operation	4,800.00 - 5,550.00
Add to all multiple types for mixed products, per hose	348.00 - 560.00
Add for point of purchase, per acceptor	3,150.00 - 3,975.00
Add to all types for integral suction pump, per dispenser	505.00 - 725.00

Submerged pumps, one pump may serve several dispensers

1/3 horsepower	1,460.00 - 1,730.00
3/4 horsepower	1,710.00 - 2,160.00
1 1/2 horsepower	2,140.00 - 2,650.00

Industrial or Commercial pumps

Add for ticket printer and counter	2,800.00 - 3,625.00
Consumer pumps, electric	535.00 - 760.00
Utility pumps, electric, farm and ranch type	1,110.00 - 2,220.00
Hand pumps, farm and ranch type	760.00 - 1,140.00
Costs include 10% installation cost on aboveground items, 20% for submerged pumps.	364.00 - 550.00

For piping, see table to the left. Monitoring systems, see tanks, Section 61.

AIR AND WATER SERVICE

Cost per unit	LOW COST	AVERAGE	HIGH
Air and water wells, disappearing hose	600.00	760.00	950.00
Automatic tire inflator	1,430.00	1,650.00	1,970.00
Single swing-arm stand	471.00	560.00	700.00
Water or air hydrant	440.00	505.00	560.00

LIFE EXPECTANCY GUIDELINES

SECTION 97 PAGE 11
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TYPICAL BUILDING LIVES

OCCUPANCY	CLASS	A	B	C	D	S	OCCUPANCY	CLASS	A	B	C	D	S
SECTIONS 12 & 42, RESIDENCES, MULTIPLES (GARDEN APTS.) AND MOTELS (Continued)													
Single-family, historical residences, excellent		---	---	70	65	---	Laundry/dry cleaning, good		---	---	---	45	40
good and very good		---	---	65	60	---	average		---	---	---	40	35
low cost, fair and average		---	---	60	55	---	Laundromats, average		---	---	---	35	30
Town and row houses, excellent		---	---	60	55	---	Luxury boutiques, good		60	60	55	50	---
good		---	---	55	50	50	low cost and average		55	55	50	45	---
average		---	---	55	50	50	Markets and supermarkets, excellent		---	---	---	45	40
low cost and fair		---	---	50	45	---	average and good		40	40	40	35	35
Tropical houses, good		---	---	55	---	---	low cost		---	---	35	30	30
average		---	---	50	---	---	Modular, restaurants excellent		---	---	---	---	35
low cost		---	---	45	---	---	low cost, average and good		---	---	---	---	30
Yurts, good		---	---	45	30	---	Restaurants, very good and excellent		45	45	40	40	40
average		---	---	---	20	---	average and good		40	40	35	35	35
low cost		---	---	---	15	---	low cost		---	---	---	30	30
SECTIONS 13 & 43, STORES AND COMMERCIAL BUILDINGS													
Banquet halls, excellent		---	---	50	45	---	Retail stores, good and excellent		55	55	50	45	45
good		---	---	45	40	---	average		50	50	45	40	40
average		---	---	40	35	---	low cost		45	45	40	40	40
low cost		---	---	35	30	---	Roadside markets, excellent		---	---	---	35	35
Barber and beauty shops, good		45	45	40	35	---	good		---	---	---	30	30
low cost and average		40	40	35	30	---	average		---	---	---	30	25
Bars and taverns, good		---	---	45	40	---	low cost		---	---	---	20	20
average		45	45	40	35	---	cheap		---	---	---	15	---
low cost		---	---	40	35	---	Shopping centers, neighborhood, good		---	---	---	---	---
Cafeterias, excellent		---	---	45	40	---	average		---	---	45	40	---
good		45	45	35	35	---	low cost		---	---	40	35	35
low cost and average		40	40	35	30	---	community, good and excellent		---	---	35	30	30
Cocktail lounges, good and excellent		45	45	40	40	---	average		---	---	50	45	45
average		40	40	35	35	---	regional, good and excellent		55	55	50	50	---
low cost		---	---	35	35	---	average		---	---	50	45	45
Convenience stores, excellent		---	---	45	40	---	regional discount, good		50	50	50	45	---
average and good		45	45	40	35	---	average		45	45	45	40	40
low cost		---	---	35	30	---	mixed retail centers with office/residential units, good		---	---	50	45	---
Mini-marts, good and excellent		---	---	40	35	---	low cost and average		---	---	45	40	---
low cost and average		---	---	35	30	---	good		---	---	35	35	---
Dairy sales buildings, average		55	55	50	45	---	average		---	---	30	25	25
Department stores, good and excellent		50	50	45	40	---	low cost		---	---	25	20	20
low cost and average		45	45	40	35	---	cheap		---	---	20	15	15
mail anchor stores, average and good		---	---	35	30	---	Truck stop restaurants, good		---	---	35	35	35
low cost		---	---	30	30	---	average		---	---	30	30	30
Dining atriums and playrooms, good to excellent		---	---	40	35	10	Warehouse discount stores, good		---	---	35	30	30
low cost and average		---	---	35	30	---	low cost and average		---	---	30	30	30
cheap		---	---	40	35	---	mega discount, average and good		---	---	35	30	30
Discount stores, good		40	40	35	30	---	low cost		---	---	30	---	---
low cost and average		45	45	40	35	---	food, good		---	---	40	35	35
Drug stores, excellent		45	45	40	35	---	average		---	---	35	30	30
average and good		---	---	35	30	---	low cost		---	---	30	30	30
low cost		---	---	30	30	---	showroom, good		---	---	40	35	35
Fast-food restaurants, very good and excellent		40	40	35	35	---	low cost and average		---	---	35	30	30
low cost, average and good		35	35	30	30	---	Winery shops, excellent		---	---	50	45	---
Florist shops, excellent		50	50	45	40	---	good		---	---	45	40	---
average and good		---	---	35	35	---	average		---	---	40	35	35
low cost		---	---	30	30	---	low cost		---	---	35	30	30
Kiosks, miscellaneous stands		---	---	5 to 20 years	---	---			---	---	---	---	---

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DEPRECIATION – COMMERCIAL PROPERTIES

EFFECTIVE AGE IN YEARS	TYPICAL LIFE EXPECTANCY IN YEARS										EFFECTIVE AGE IN YEARS	TYPICAL LIFE EXPECTANCY IN YEARS									
	70	60	55	50	45	40	35	30	25	20		70	60	55	50	45	40	35	30	25	20
1	0	0	0	0	1	1	1	2	2	3	1	69	59	54	49	44	39	34	29	24	19
2	0	1	1	1	1	2	2	3	5	7	2	68	58	53	48	43	38	33	28	23	18
3	0	1	1	1	2	3	4	5	7	10	3	67	57	52	47	42	37	32	27	22	17
4	1	1	1	2	3	4	5	7	10	14	4	66	56	51	46	41	36	31	26	21	16
5	1	1	2	3	4	5	6	9	13	18	5	65	55	50	45	40	35	30	25	20	15
6	1	2	3	4	5	6	8	11	16	22	6	64	54	49	44	39	34	29	24	19	14
7	1	2	3	4	5	7	10	14	19	26	7	63	53	48	43	38	33	28	23	18	13
8	1	2	3	4	5	8	11	16	22	30	8	62	52	47	42	37	32	27	22	17	12
9	2	3	4	5	7	10	13	18	25	35	9	61	51	46	41	36	31	26	21	16	11
10	2	3	4	6	8	11	15	21	29	40	10	60	50	45	40	35	30	25	20	15	10
11	2	4	5	7	9	13	17	24	32	45	11	59	49	44	39	34	29	24	19	14	9
12	2	4	6	8	10	14	19	26	36	50	12	58	48	43	38	33	28	23	18	13	8
13	2	5	6	9	12	16	22	29	40	55	13	57	47	42	37	32	27	22	17	12	7
14	3	5	7	10	13	18	24	32	44	60	14	56	46	41	36	31	26	21	16	11	6
15	3	6	8	11	14	20	26	35	48	65	15	55	45	40	35	30	25	20	15	10	5
16	3	7	9	12	16	22	28	39	52	69	16	54	44	39	34	29	24	19	14	9	4
17	4	7	10	13	18	24	31	42	56	73	17	53	43	38	33	28	23	18	13	8	4
18	4	8	11	14	19	26	34	46	60	76	18	52	42	37	32	27	22	17	12	7	3
19	4	9	12	16	21	28	36	49	64	78	19	51	41	36	31	26	21	16	11	6	2
20	5	9	13	17	23	30	39	53	68	79	20	50	40	35	30	25	20	15	10	5	2
21	5	10	14	18	25	32	42	57	71	80	21	49	39	34	29	24	19	14	9	5	2
22	6	11	15	20	27	35	45	60	73		22	48	38	33	28	23	18	13	8	4	
23	6	12	16	21	29	37	48	63	75		23	47	37	32	27	22	17	12	7	3	
24	7	13	17	23	31	40	52	66	77		24	46	36	31	26	21	16	11	6	3	
25	7	14	19	25	33	43	55	69	79		25	45	35	30	25	20	15	10	6	2	
26	8	15	20	27	35	46	58	72	80		26	44	34	29	24	19	14	9	5	2	
27	9	16	21	28	37	49	61	75			27	43	33	28	23	18	13	8	4		
28	9	17	23	30	40	52	64	77			28	42	32	27	22	17	12	7	4		
29	10	18	24	32	42	54	68	78			29	41	31	26	21	16	11	7	3		
30	11	20	26	34	45	57	72	79			30	40	30	25	20	15	10	6	3		
32	13	22	30	38	50	62	75	80			32	38	28	23	18	13	8	5	2		
34	15	25	34	43	55	68	77				34	36	26	21	16	11	7	4			
36	17	28	38	48	61	73	79				36	34	24	19	14	10	6	3			
38	19	32	42	53	67	77	80				38	32	22	17	12	8	5	2			
40	21	35	46	59	72	79					40	30	20	15	10	7	4				
42	25	39	51	65	75	80					42	28	18	13	9	6	3				
44	28	43	56	70	77						44	26	16	12	8	5					
46	31	48	60	74	78						46	24	14	10	7	4					
48	34	53	64	77	79						48	22	13	9	6	3					
50	38	58	68	79	80						50	20	11	8	5	3					
55	48	67	75	80							55	16	8	6	3						
60	57	74	78								60	12	6	4							
65	65	78	80								65	9	4	3							
70	71	80									70	7	3								
75	75										75	5									
80	78										80	4									

PROPERTIES INCLUDED
Section 11 All apartments, hotels, resorts
Section 12 Motels, lodges, large multiples & resorts
Section 13 All
Section 14 All
Section 15 All except libraries
Section 16 All except churches and fraternal bldgs.
Section 17 All commercial and industrial uses
Section 18 None
Section 64 All commercial and industrial uses
For lives less than 20 years, see Page 18.

These multipliers bring costs from preceding pages up to date. Also apply Local Multipliers, Section 99, Pages 5 through 10.

CALCULATOR COST SECTIONS

SEGREGATED COST SECTIONS

(Effective Date of Cost Pages)	11 (11/16)	12 (8/16)	13 (5/16)	14 (2/16)	15 (11/17)	16 (8/17)	17 (5/17)	18 (2/17)	(Effective Date of Cost Pages)	41 (12/16)	42 (9/16)	43 (8/16)	44 (3/16)	45 (12/17)	46 (9/17)	47 (6/17)	48 (3/17)
EASTERN	A	1.06	1.05	1.05	1.03	1.02	1.03	1.05	1.07	A	1.06	1.05	1.05	1.03	1.02	1.03	1.05
	B	1.07	1.07	1.05	1.06	1.01	1.02	1.05	1.07	B	1.07	1.07	1.05	1.06	1.01	1.02	1.05
	C	1.07	1.06	1.07	1.06	1.04	1.05	1.06	1.05	C	1.07	1.06	1.07	1.06	1.04	1.05	1.06
	D	1.06	1.06	1.06	1.05	1.02	1.04	1.04	1.05	D	1.06	1.06	1.06	1.05	1.02	1.04	1.05
	S	1.10	1.09	1.07	1.06	1.04	1.04	1.04	1.08	S	1.10	1.09	1.07	1.06	1.04	1.04	1.08
CENTRAL	A	1.01	1.00	0.99	1.00	0.97	0.99	1.00	1.00	A	1.01	1.00	0.99	1.00	0.97	0.99	1.00
	B	1.01	1.02	1.01	1.01	0.99	0.99	0.99	1.00	B	1.01	1.02	1.01	1.01	0.99	0.99	1.00
	C	1.03	1.03	1.03	1.02	0.99	0.98	1.00	1.01	C	1.03	1.03	1.03	1.02	0.99	0.98	1.00
	D	1.02	1.03	1.03	1.02	1.01	1.02	1.00	1.02	D	1.02	1.03	1.03	1.02	1.01	1.02	1.00
	S	1.00	1.02	1.00	1.02	0.98	0.98	1.01	1.01	S	1.00	1.02	1.00	1.02	0.98	1.01	1.01
WESTERN	A	1.01	1.03	1.04	1.05	1.01	1.01	1.02	1.01	A	1.01	1.03	1.04	1.05	1.01	1.02	1.01
	B	1.01	1.02	1.05	1.04	1.01	1.03	1.03	1.01	B	1.01	1.02	1.05	1.04	1.01	1.03	1.01
	C	1.03	1.05	1.04	1.06	1.01	1.03	1.02	1.05	C	1.03	1.05	1.04	1.06	1.01	1.03	1.05
	D	1.05	1.05	1.05	1.06	1.00	1.01	1.05	1.04	D	1.05	1.05	1.05	1.06	1.00	1.01	1.04
	S	1.02	1.02	1.05	1.04	1.00	1.04	1.03	1.01	S	1.02	1.02	1.05	1.04	1.00	1.03	1.01

UNIT-IN-PLACE COST SECTIONS (51 – 70)

Sec. Page	Date	Eastern	Central	Western	Sec. Page	Date	Eastern	Central	Western
51 - 2-3	(3/17)	Concrete Foundations.....	1.04	1.00	1.03	61 - 1-8	(12/16)	Tanks.....	1.04
51 - 4	(3/17)	Pilings.....	1.06	1.00	1.04	62 - 1	(6/16)	Industrial Pumps & Boilers.....	1.07
51 - 7-8	(3/17)	Steel and Concrete Frame.....	1.05	0.99	1.04	62 - 2-3, 6	(6/16)	Piping.....	1.07
51 - 3,7	(3/17)	Wood Foundations, Frame.....	1.03	1.01	1.06	62 - 4	(6/16)	Electrical Motors.....	1.07
52 - 1-4, 6	(3/17)	Interior Construction.....	1.04	1.02	1.03	62 - 5	(6/16)	Steel Stacks, Chutes.....	1.07
52 - 5	(3/17)	Bank Vaults and Equipment.....	1.06	1.01	1.02	62 - 5	(6/16)	Masonry & Concrete Chimneys..	1.04
53 - 1-8	(6/17)	Heating, Cooling & Ventilating.....	1.04	1.00	1.03	62 - 6	(6/16)	Compactors, Incinerators.....	1.07
53 - 9-12	(6/17)	Plumbing, Fire Protection, etc.....	1.04	0.99	1.04	63 - 1-4	(9/16)	Trailer and Mfg. Housing Parks..	1.03
54 - 1-6	(6/17)	Electrical, Security.....	1.02	1.03	1.01	63 - 5-10	(9/16)	Manufactured Housing.....	1.05
55 - 3-7	(8/17)	Wall Costs.....	1.02	0.99	1.03	64 - 1-6	(3/16)	Service Stations, Car Washes.....	1.07
56 - 1-2	(8/17)	Stained Glass.....	1.03	0.99	1.02	64 - 7-9	(3/16)	Prefabricated Metal Structures...	1.06
56 - 3-6	(8/17)	Storefronts.....	1.03	0.99	1.02	64 - 7-8	(3/16)	Prefab. Wood & Air Structures...	1.05
56 - 7	(8/17)	Stonework.....	1.01	1.01	1.04	65 - 1-12	(3/16)	Equipment Costs.....	1.04
56 - 8	(8/17)	Columns, Stone & Concrete.....	1.01	1.01	1.04	66 - 1	(12/17)	Subdivision Costs.....	1.01
56 - 8	(8/17)	Columns, Wood & Aluminum.....	1.02	1.01	1.04	66 - 2-9	(12/17)	Yard Improvements.....	1.01
57 - 1-6	(9/17)	Roofs.....	1.02	1.00	1.02	66 - 10-11	(12/17)	Demolition & Remediation.....	1.00
58 - 1	(9/17)	Cold Storage.....	1.02	0.99	1.03	67 - 1-2	(12/17)	Golf Courses.....	1.00
58 - 2-8	(9/17)	Elevators, Conveying Systems ...	1.02	0.98	1.01	67 - 3-7	(12/17)	Recreational Facilities.....	1.00
					70 - 1-20	(1/18)	Green Section.....	1.00	0.99

This page supersedes the December 2017 Green Supplement.

LOCAL MULTIPLIERS

Apply to costs brought up-to-date from preceding pages. Do not apply to Section 98 or any other indexes.

UNITED STATES

CLASS	A	B	C	D	S	CLASS	A	B	C	D	S
ALABAMA						ARKANSAS					
Anniston	0.88	0.89	0.88	0.87	0.88	Blytheville	0.88	0.85	0.85	0.85	0.87
Auburn	0.88	0.88	0.87	0.84	0.87	Fayetteville	0.79	0.80	0.78	0.79	0.79
Bessemer	0.83	0.85	0.83	0.82	0.83	Fort Smith	0.96	0.91	0.93	0.94	0.95
Birmingham	0.91	0.92	0.91	0.90	0.90	Hot Springs	0.89	0.85	0.87	0.86	0.88
Dothan	0.91	0.92	0.91	0.92	0.93	Jonesboro	0.90	0.86	0.87	0.86	0.89
Florence	0.92	0.93	0.92	0.92	0.93	Little Rock	0.79	0.79	0.77	0.78	0.79
Gadsden	0.87	0.88	0.85	0.83	0.85	Texarkana	0.90	0.87	0.89	0.87	0.89
Huntsville	0.88	0.89	0.87	0.85	0.89	West Memphis	0.89	0.84	0.84	0.83	0.87
Mobile	0.94	0.91	0.92	0.92	0.93		0.89	0.90	0.88	0.88	0.88
Montgomery	0.90	0.89	0.91	0.91	0.91	CALIFORNIA					
Opelika	0.90	0.90	0.90	0.90	0.92	Alameda County	1.21	1.20	1.21	1.21	1.21
Phenix City	0.83	0.85	0.83	0.82	0.83	Alameda County	1.39	1.40	1.42	1.40	1.37
Sheffield	0.84	0.85	0.84	0.82	0.84	Alpine County	1.20	1.20	1.19	1.20	1.20
Tuscaloosa	0.87	0.88	0.85	0.83	0.85	Amador County	1.20	1.19	1.19	1.20	1.20
	0.89	0.90	0.87	0.84	0.88	Antelope Valley	1.16	1.16	1.16	1.16	1.17
ALASKA						Atascadero	1.17	1.16	1.16	1.17	1.18
Anchorage	1.36	1.36	1.37	1.35	1.37	Bakersfield	1.17	1.16	1.18	1.18	1.18
Fairbanks	1.29	1.29	1.29	1.29	1.32	Barstow	1.17	1.15	1.16	1.17	1.15
Juneau	1.37	1.38	1.43	1.36	1.36	Big Bear	1.20	1.21	1.20	1.22	1.20
Kenai Peninsula	1.28	1.28	1.28	1.29	1.30	Bishop	1.26	1.25	1.28	1.28	1.25
Ketchikan	1.37	1.38	1.38	1.34	1.36	Blythe	1.10	1.10	1.13	1.11	1.09
Kodiak	1.44	1.45	1.42	1.40	1.45	Butte County	1.16	1.15	1.17	1.17	1.15
Mat-Su Valley	1.24	1.24	1.25	1.23	1.26	Calaveras County	1.13	1.13	1.15	1.16	1.13
Sitka	1.41	1.39	1.40	1.38	1.41	Coalinga	1.19	1.18	1.20	1.21	1.21
ARIZONA						Colusa County	1.16	1.17	1.18	1.18	1.17
Apache County	0.98	0.94	0.96	0.95	0.97	Contra Costa County	1.38	1.39	1.40	1.39	1.38
Bullhead City	0.89	0.86	0.87	0.87	0.89	Del Norte County	1.24	1.24	1.26	1.25	1.24
Bullhead City	0.96	0.93	0.95	0.94	0.95	El Dorado County	1.25	1.24	1.23	1.23	1.25
Casa Grande	0.93	0.89	0.93	0.92	0.92	Eureka	1.23	1.24	1.26	1.25	1.25
Cochise County	0.96	0.93	0.92	0.92	0.97	Fresno	1.24	1.24	1.26	1.27	1.25
Cochise County	0.99	0.94	0.95	0.91	0.93	Gilroy	1.15	1.16	1.17	1.16	1.15
Coconino County	0.97	0.92	0.93	0.92	0.97	Glenn County	1.21	1.22	1.23	1.23	1.21
Douglas	1.03	0.99	1.01	0.98	1.02	Goleta	1.19	1.19	1.18	1.19	1.20
Flagstaff	0.91	0.87	0.87	0.87	0.88	Hanford	1.14	1.14	1.14	1.15	1.13
Gila County	0.91	0.90	0.91	0.90	0.90	Hesperia	1.13	1.13	1.12	1.13	1.12
Graham County	0.92	0.90	0.89	0.88	0.91	Huntington Beach	1.26	1.24	1.23	1.24	1.25
Greenlee County	0.97	0.94	0.96	0.95	0.97	Imperial County	1.13	1.13	1.15	1.14	1.13
Kingman	0.94	0.91	0.94	0.94	0.93	Indio	1.16	1.18	1.16	1.18	1.17
La Paz County	0.96	0.93	0.97	0.96	0.96	Laguna Beach	1.27	1.25	1.21	1.25	1.25
Lake Havasu	0.96	0.93	0.97	0.96	0.96	Lake Arrowhead	1.21	1.22	1.20	1.18	1.22
Mariopca County	0.96	0.93	0.92	0.92	0.94	Lake County	1.22	1.23	1.24	1.25	1.23
Mohave County	0.96	0.93	0.96	0.95	0.96	Lake Tahoe	1.23	1.24	1.25	1.22	1.24
Navajo County	0.92	0.90	0.93	0.88	0.88	Lompoc	1.20	1.18	1.18	1.20	1.20
Nogales	0.97	0.94	0.94	0.93	0.97	Los Angeles	1.21	1.20	1.20	1.21	1.23
Phoenix	0.97	0.93	0.94	0.93	0.96	Madera	1.13	1.13	1.13	1.14	1.12
Pima County	0.96	0.94	0.93	0.90	0.94	Mammoth Lakes	1.23	1.23	1.26	1.27	1.23
Pinal County	0.91	0.88	0.92	0.92	0.90	Marin County	1.37	1.38	1.40	1.39	1.37
Prescott	0.97	0.95	0.99	0.98	0.95	Mariposa County	1.16	1.17	1.17	1.18	1.17
Santa Cruz County	0.94	0.91	0.91	0.91	0.93						
Sedona	1.04	1.00	1.04	1.01	1.02						
Tucson	0.97	0.94	0.94	0.92	0.98						
Yavapai County	0.93	0.92	0.93	0.93	0.93						
Yuma	0.99	0.96	0.95	0.96	1.00						
Yuma County	0.96	0.92	0.92	0.91	0.96						
CALIFORNIA (Continued)											
Marlysville	1.15	1.15	1.16	1.16	1.14						
Mendocino County	1.14	1.15	1.14	1.15	1.15						
Merced	1.14	1.14	1.14	1.14	1.13						
Modesto	1.25	1.21	1.25	1.24	1.23						
Modoc County	1.19	1.16	1.16	1.17	1.17						
Mono County	1.20	1.20	1.22	1.22	1.21						
Monterey	1.31	1.31	1.28	1.26	1.30						
Napa County	1.29	1.29	1.28	1.25	1.27						
Nevada County	1.18	1.17	1.19	1.18	1.18						
Newport Beach	1.26	1.25	1.23	1.24	1.25						
Orange Co. (x/beaches)	1.24	1.23	1.21	1.22	1.25						
Oxnard	1.21	1.18	1.20	1.21	1.22						
Palm Springs	1.22	1.21	1.17	1.22	1.23						
Paso Robles	1.18	1.18	1.15	1.17	1.17						
Placer County	1.19	1.18	1.19	1.19	1.20						
Plumas County	1.17	1.16	1.17	1.16	1.16						
Redding	1.30	1.27	1.27	1.27	1.27						
Riverside	1.17	1.17	1.17	1.20	1.18						
Sacramento	1.23	1.24	1.26	1.24	1.24						
Salinas	1.24	1.22	1.21	1.19	1.23						
San Benito County	1.28	1.27	1.27	1.25	1.27						
San Bernardino	1.15	1.15	1.17	1.16	1.15						
San Clemente	1.26	1.25	1.23	1.25	1.26						
San Diego	1.19	1.17	1.17	1.15	1.18						
San Francisco	1.45	1.47	1.48	1.47	1.42						
San Jose	1.36	1.37	1.39	1.39	1.35						
San Luis Obispo	1.18	1.16	1.17	1.19	1.19						
San Mateo County	1.38	1.40	1.39	1.38	1.36						
Santa Barbara	1.23	1.22	1.23	1.24	1.23						
Santa Clara County	1.35	1.35	1.35	1.32	1.32						
Santa Cruz County	1.27	1.27	1.28	1.25	1.26						
Santa Maria	1.27	1.24	1.24	1.24	1.27						
Santa Rosa	1.28	1.28	1.28	1.25	1.29						
Sierra County	1.17	1.15	1.18	1.16	1.15						
Siskiyou County	1.27	1.26	1.26	1.25	1.25						
Solano County	1.30	1.30	1.30	1.28	1.32						
Stockton	1.21	1.21	1.20	1.21	1.21						
Susanville	1.18	1.15	1.16	1.16	1.17						
Tehama County	1.29	1.27	1.27	1.27	1.27						
Trinity County	1.27	1.26	1.27	1.26	1.26						
Tulare County	1.15	1.15	1.15	1.17	1.16						
Tuolumne County	1.14	1.14	1.15	1.16	1.13						
Ventura County	1.23	1.21	1.23	1.24	1.24						
Victorville	1.15	1.17	1.16	1.18	1.17						
Watsonville	1.25	1.22	1.22	1.21	1.25						
Yolo County	1.17	1.16	1.18	1.18	1.18						
Yuba City	1.16	1.15	1.17	1.17	1.17						

	COMP 1	COMP 2	COMP 3	SUBJECT
ADDRESS	16095 Main St	9535 State Hwy 53	244 Peckham Ct	9835 State Hwy 53
CITY	Lower Lake	Lower Lake	Lakeport	Lower Lake
APN #	024-292-440	024-231-120	005-045-440	024-251-070
PROXIMITY (IN MILES)	Across Street	0.2	18.0	NA
LOT SIZE	26,005	22,216	23,087	57,129
USE	Vacant	Vacant	Vacant	Gas Station
ZONING	C2	C2	C	C2
CORNER LOT	Yes	Yes	Yes	Yes
SIGNAL INTERSECTION	Yes	No	Yes	Yes
ACCESS AND VISIBILITY	Adequate	Adequate	Adequate	Adequate
TOPOGRAPHY	Level	Level	Level	Level
LOT SHAPE	Regular	Regular	Regular	Regular
TRAFFIC COUNT	30,377	18,963	14,362	30,377
MED. HH INCOME	35,577	35,577	30,294	35,577
SALE DATE	Jul-18	Sep-15	Sep-17	
SALE PRICE	175,000	127,000	210,000	
SALE CONDITION (TIME ADJ.)	NA	2,921 2.3%	NA	
ADJUSTED SALE PRICE	175,000	129,921	210,000	
LAND COST PER SF	6.7	5.8	9.1	

ADJUSTMENTS

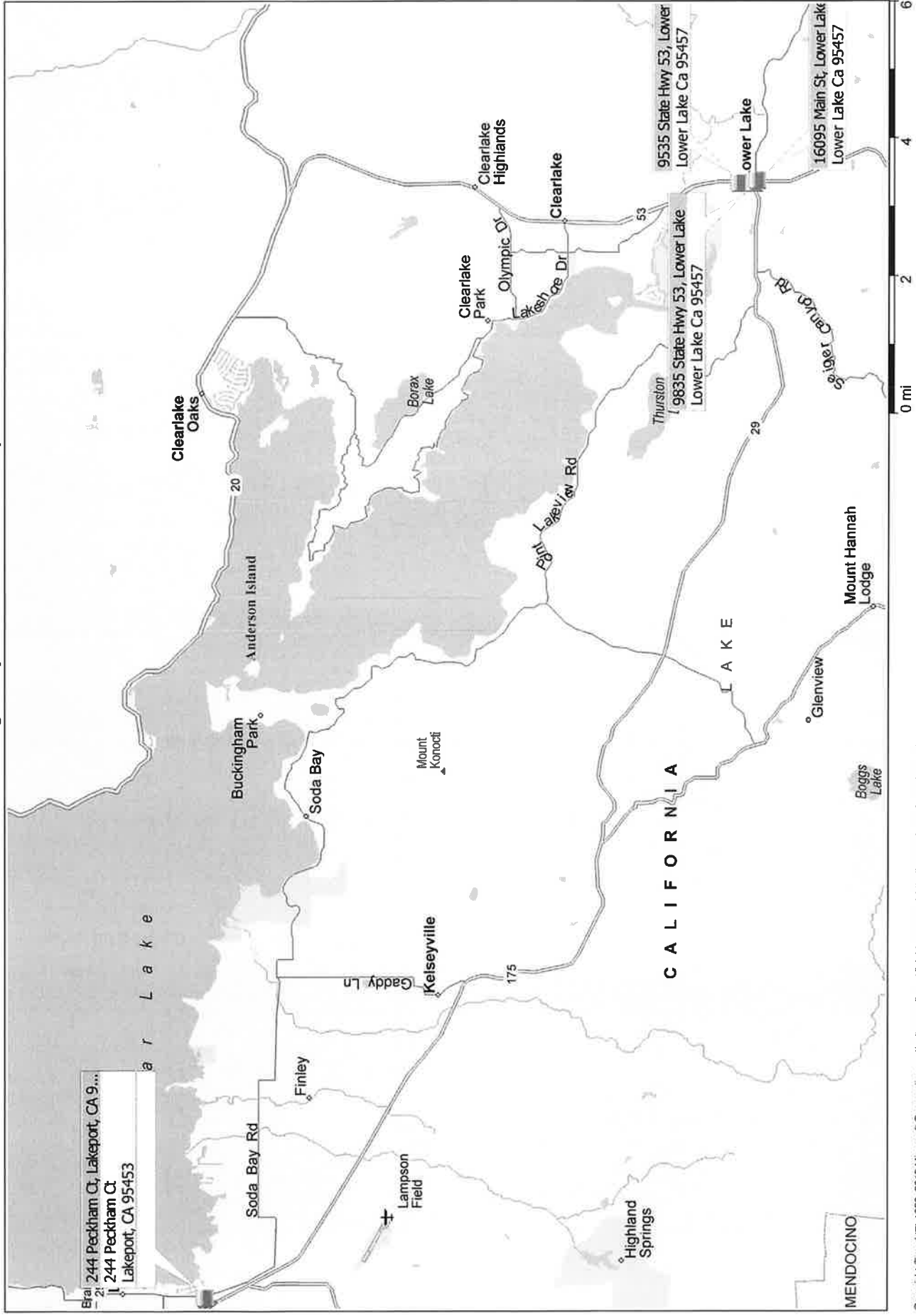
LOT SIZE			
ZONING			
CORNER LOT			
SIGNAL INTERSECTION	12,992	10%	
ACCESS AND VISIBILITY			
TOPOGRAPHY			
LOT SHAPE			
TRAFFIC COUNT	7,415	5.7%	16,816 8.0%
MED. HH INCOME			5,547 2.6%
NET ADJUSTMENTS	0	20,407	22,363
ADJUSTED SALES PRICE	175,000	150,328	232,363
ADJ LAND COST PER SF	6.7	6.8	10.1
WEIGHTED AVERAGE	40%	40%	20%
WEIGHTED LAND COST PER SF	2.7	2.7	2.0

Average 7.4 Value 423,405

NOTES:

- (1) TRAFFIC COUNT: Adjustment of 1% per 2,000 car difference. Used 2020 Traffic Count.
- (2) MED HH INC.: Adjustment of 1% per \$2,000 income difference. Used 2020 Income within 1 mi. radius.
- (3) COMP 1 entered escrow January 2017 at \$180,000. Approval process took approximately 18 months. Buyer was credited \$5,000 towards closing costs. DTT stamps show \$175,000 sale price.
- (4) COMP 2 was a short sale but was listed on market for over 7 years. No sale condition adjustment warranted.
- (5) COMP 2 time adjustment is 1% per annum.
- (6) COMP 3 is a shopping center pad. Considered equivalent to a signal intersection location. Traffic count is from the major artery, Hwy 29.
- (7) Comparables 1 & 2 given most weight due to proximity to subject.

9835 State Highway 53, 2018 Land Map



Google Maps 9835 State Hwy 53, Lower Lake Ca

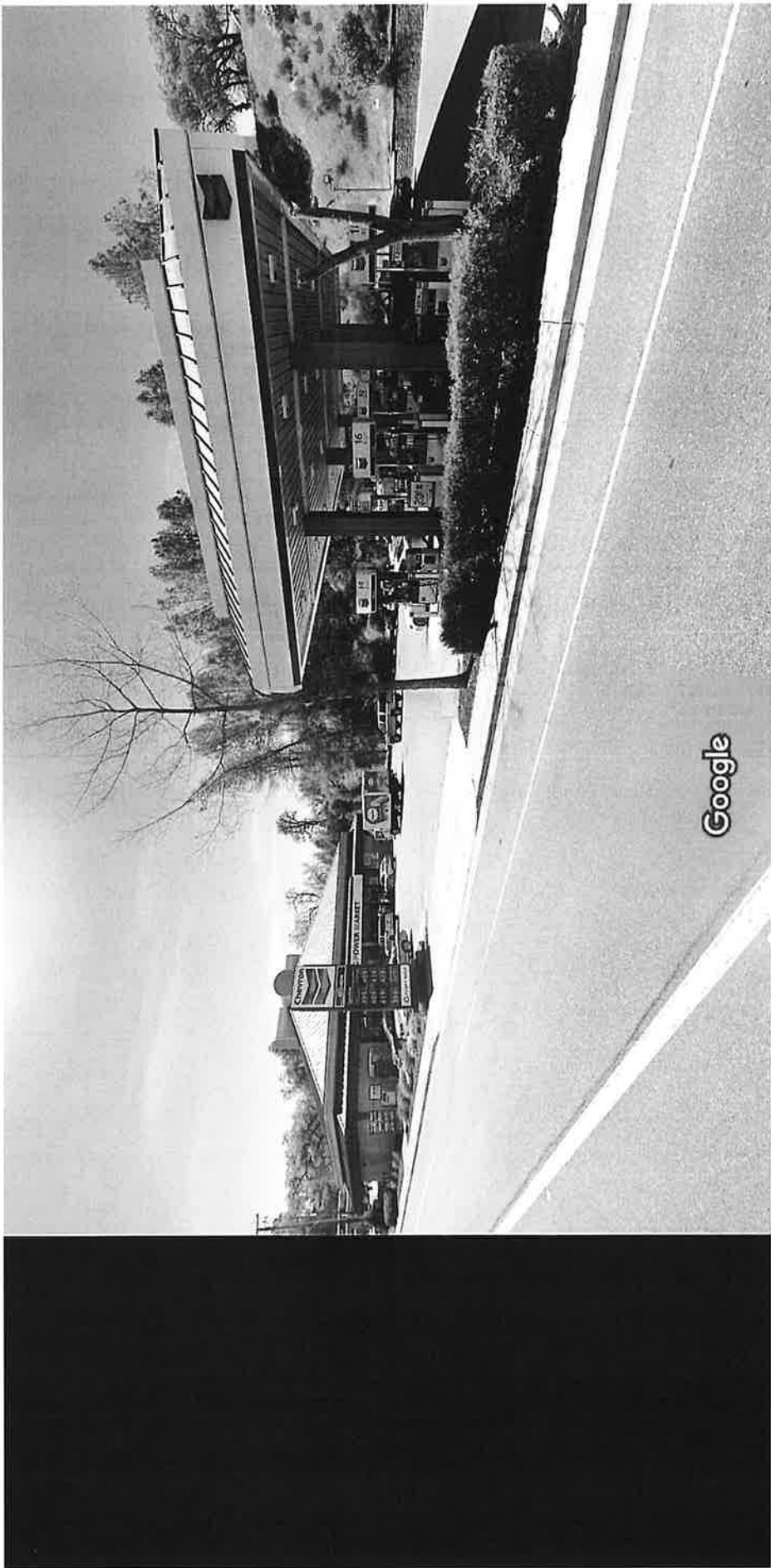
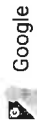


Image capture: Apr 2019 © 2020 Google

Lower Lake, California

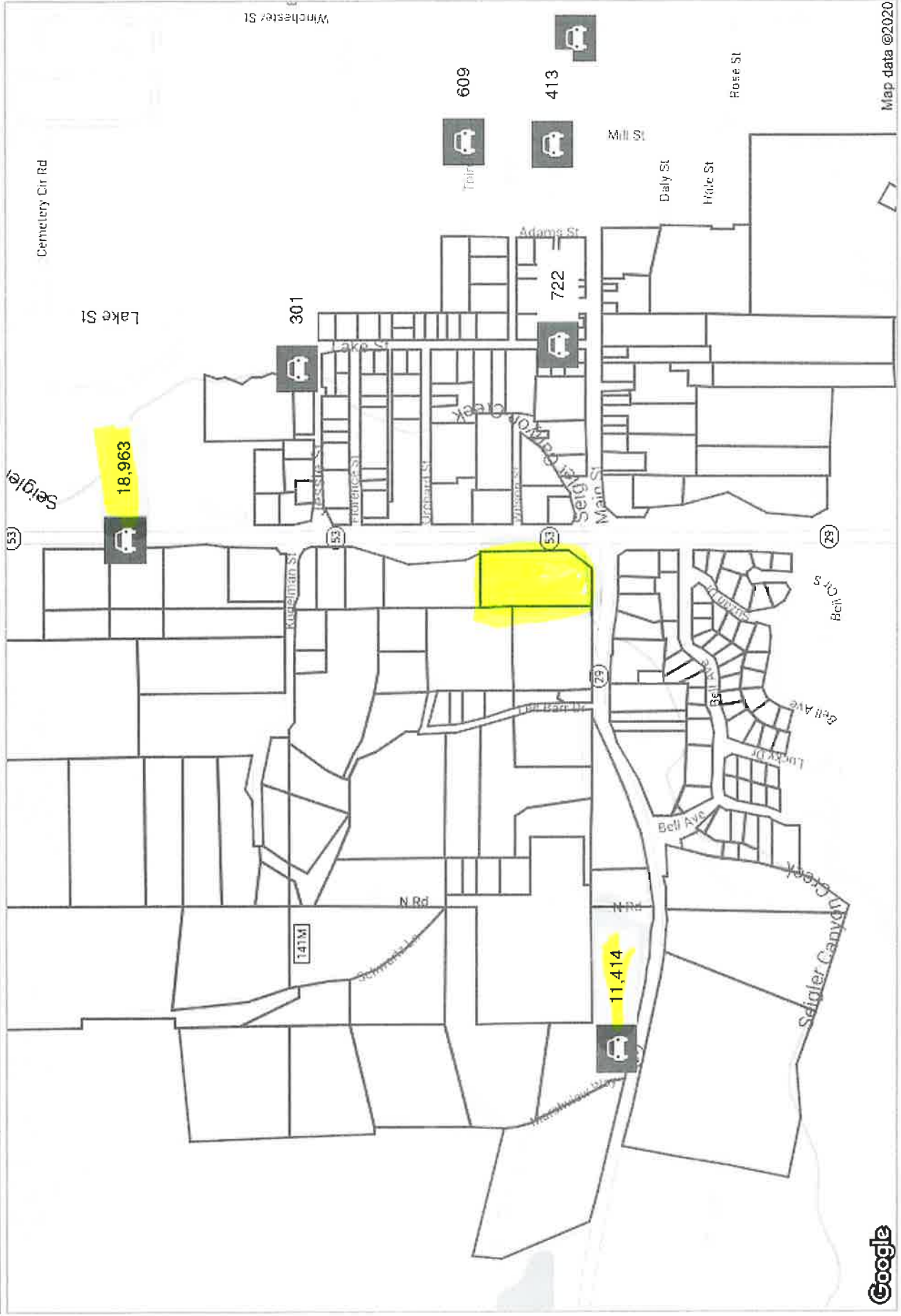


Street View

element

Traffic Count: 11,414 + 18,963 = 30,377

9835 State Hwy 53 Traffic



Summary

Population

Housing

Daytime Employment

Consumer Spending

Radius

1 mile, 2 mile

Population		
	1 mile	2 mile
2010 Population	810	3,720
2020 Population	679	3,355
2025 Population Projection	657	3,301
Annual Growth 2010-2020	-1.6%	-1.0%
Annual Growth 2020-2025	-0.6%	-0.3%
Median Age	45.3	42.3
Bachelor's Degree or Higher	13%	9%
U.S. Armed Forces	0	0

Population By Race		
	1 mile	2 mile
White	587	2,836
Black	19	119
American Indian/Alaskan Native	23	133
Asian	6	42
Hawaiian & Pacific Islander	2	8
Two or More Races	42	218
Hispanic Origin	164	839

Housing		
	1 mile	2 mile
Median Home Value	\$171,211	\$126,176
Median Year Built	1973	1972

Households		
	1 mile	2 mile
2010 Households	336	1,540

	1 mile	2 mile
2020 Households	280	1,387
2025 Household Projection	271	1,365
Annual Growth 2010-2020	-0.5%	-0.3%
Annual Growth 2020-2025	-0.6%	-0.3%
Owner Occupied	192	835
Renter Occupied	89	552
Avg Household Size	2.4	2.4
Avg Household Vehicles	2	2
Total Specified Consumer Spending (\$)	\$6.4M	\$28.2M

Income

	1 mile	2 mile
Avg Household Income	\$49,416	\$44,411
Median Household Income	\$35,577	\$33,404
< \$25,000	70	436
\$25,000 - 50,000	113	528
\$50,000 - 75,000	36	223
\$75,000 - 100,000	17	67
\$100,000 - 125,000	26	76
\$125,000 - 150,000	17	55
\$150,000 - 200,000	0	1

Population



Annual Population Growth

Jeff Kamens

Independent Brokers
(213) 628-8970

1 16095 Main ST
LOWER LAKE CA 95457

26,005
Lot Size

\$7
\$/Lot Size

Lot Acreage

Land
SP: \$180,000



Area 2070 Lower Lake
Subdivision
Zoning C2-P
Horse Property
Present Use
Potential Usage
MLS# LC13039528MR
APN 0242921100

Directions : At interstion of Hwy 29 and Main St. Cross Streets: Highway 29

Remarks : Great Opportunity, two parcels at the corner intersection of Highway 29 and Main St. in Lower Lake, city utilities on property
Agent Remarks : Property had gas tanks at one time and has been cleared. Pacific Bell has a small easement that has been eliminated. Check supplementals for further information. Zoning says C2-P/SR - two parcels include: APN024-292-11 and 36. size is approximate and based on Lake County GIS maps and is less than tax assessor information
Showing Remarks : Go Direct

Land/Lot Info

Land Type Fee
Addl Parcel
Lot Dimen
Lot Descr.
Lot Location Rural, Corner Lot, Near Public Transit
View No
Waterfront
Telephone No
TV/Cable No
Electric Type
Gas Type
Sewer In Street Paid
Telephone Service

Potential/Present Land Use

Cleared yes
Staked
Usable Land %
Current Geological
Bonds & Asmt
Fenced
Soil Type unknown
Trees
Special Zone

Contract Info

List Date 03-08-2013
List Price \$225,000
Orig List Price \$250,000
Status Date 07-19-2018
Sale Type Standard
CSO 5.000%
Listing Type Exclusive Right To Sell
Financing Cash
Listing Terms Cash, Submit
Variable Rate Comm No

DOM 1421

Community/Development

Subdivision
Builders Tract Code
Complex/Assoc Name
Complex/Assoc Phone
HOA Dues 0.00
Tract Name

Water Details

Water
Water Table Depth
Water Well No
Water District

Sale/Sold Info

Contract Date 01-27-2017
Sold Date 07-19-2018
Sold Price \$180,000
Sold Price/SqFt
Sale Terms
SP/LP 80.00%

JANICE MASCHKE
SHORE LINE REALTY, INC. | DRE#: 00755982
LA1 | CALDRE#: 00882085

Phone/Cell p: 707-998-1137 / c: 707-489-0887
Email jan@zapcom.net
Office Phone p: 707-998-1137

GENERAL NONMEMBER
CRMIS | DRE#: 00000001
SA1 | CALDRE#: 00000001

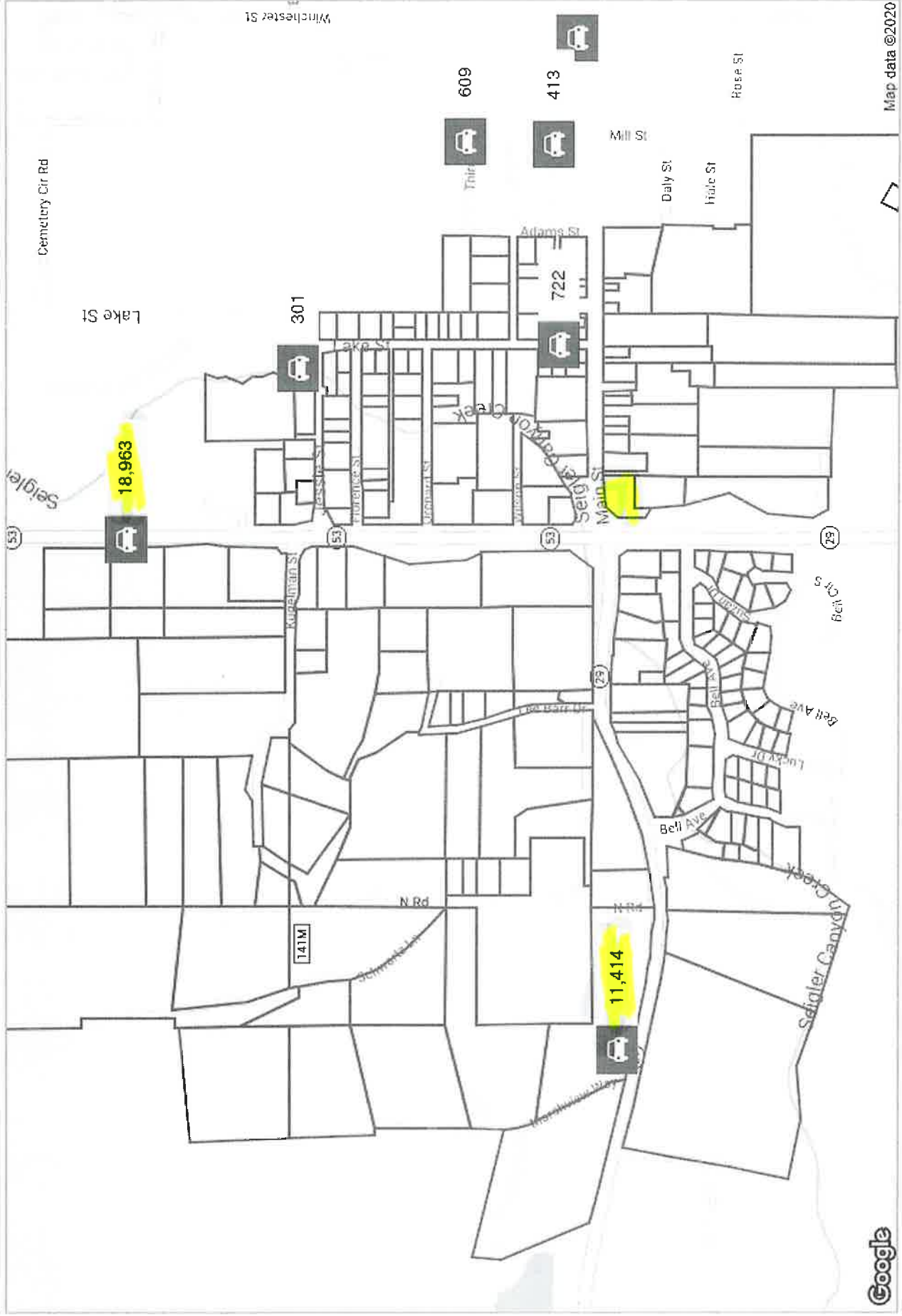
Phone/Cell
Email
Office Phone p: 909-859-2040

NOTICE: Due to COVID-19, DOM was frozen and not recorded in the history from March 15, 2020 to July 5, 2020.

Broker/Agent does not guarantee the accuracy of the square footage, lot size or other information concerning the conditions or features of the property provided by the seller or obtained from Public Records or other sources. Buyer is advised to independently verify the accuracy of all information through personal inspection and with appropriate professionals. The property may have video/surveillance devices. VESTAPLUS™ Copyright © 2020 by TheMLS™. Information deemed reliable but not guaranteed. Presented by: Jeff Kamens CALDRE#: 01100207 | DMCA

Traffic Count: 11,414 + 18,963 = 30,377

16095 Main St Traffic



Jeff Kamens

Independent Brokers
(213) 628-8970

1 9535 Hwy 53 HWY
LOWER LAKE CA 95457

22,216
Lot Size

\$6
\$/Lot Size

0.510
Lot Acreage

Land
SP: \$127,000



Area 2070 Lower Lake
Subdivision
Zoning C2
Horse Property
Present Use
Potential Usage
MLS# LC106559MR
APN 02423112

Directions : Hwy 53, at corner of Kugelman Street next to Lake County Gas

Remarks : COMMERCIAL GOLD Highly trafficked Hwy 53 corner location. 0.51 ac, C2 zoning, all level, fenced on two sides. Fabulous development potential. All kinds of possible uses. Guaranteed capital gain and increased income potential as Lake County develops. Seller finance on \$90,000 down, 7% APR, 5 years, \$345 mth. Make your move now. Common Amenities: None.

Agent Remarks : Note 3% Buyer's Agent commission. MLS Rule 7.15.2-Lender Approved Sales(Short Sales)(a)Fact that sale & gross commission are subject to lender approval;(b)amt or method by which compensation offered through MLS will be reduced if lender reduces gross commission. Commission to be split 50/50 if reduced by short sale lender. Showing Instructions: Go Direct. 130 ft to sewer connection. Septic not an option for County.

Showing Remarks : Go Direct

Land/Lot Info

Land Type Fee
Addl Parcel
Lot Dimen
Lot Descr.
Lot Location
View Yes
Waterfront
Telephone Yes
TV/Cable Yes
Electric Type
Gas Type
Sewer In Street
Telephone Service Cable TV

Potential/Present Land Use

Cleared
Staked
Usable Land %
Current Geological
Bonds & Asmt
Fenced
Soil Type
Trees
Special Zone

Contract Info

List Date 05-01-2008
List Price \$149,000
Orig List Price \$299,000
Status Date 09-29-2015
Sale Type Short Pay
CSO 3.000%
Listing Type Exclusive Right To Sell
Financing Owner Carried
Listing Terms Cash
Variable Rate Comm No

DOM 2070

Community/Development

Subdivision
Builders Tract Code
Complex/Assoc Name
Complex/Assoc Phone
HOA Dues
Tract Name

Water Details

Water District/Public
Water Table Depth
Water Well
Water District

Sale/Sold Info

Contract Date 07-08-2014
Sold Date 09-29-2015
Sold Price \$127,000
Sold Price/SqFt
Sale Terms
SP/LP 85.23%

TIMOTHY TOYE
TIMOTHY TOYE AND ASSOCIATES | DRE#: 01182874
LA1 | CALDRE#: 01182874

Phone/Cell p: 707-928-6900 / c: 707-928-5912
Email ttaye@mchsi.com
Office Phone p: 707-928-6900

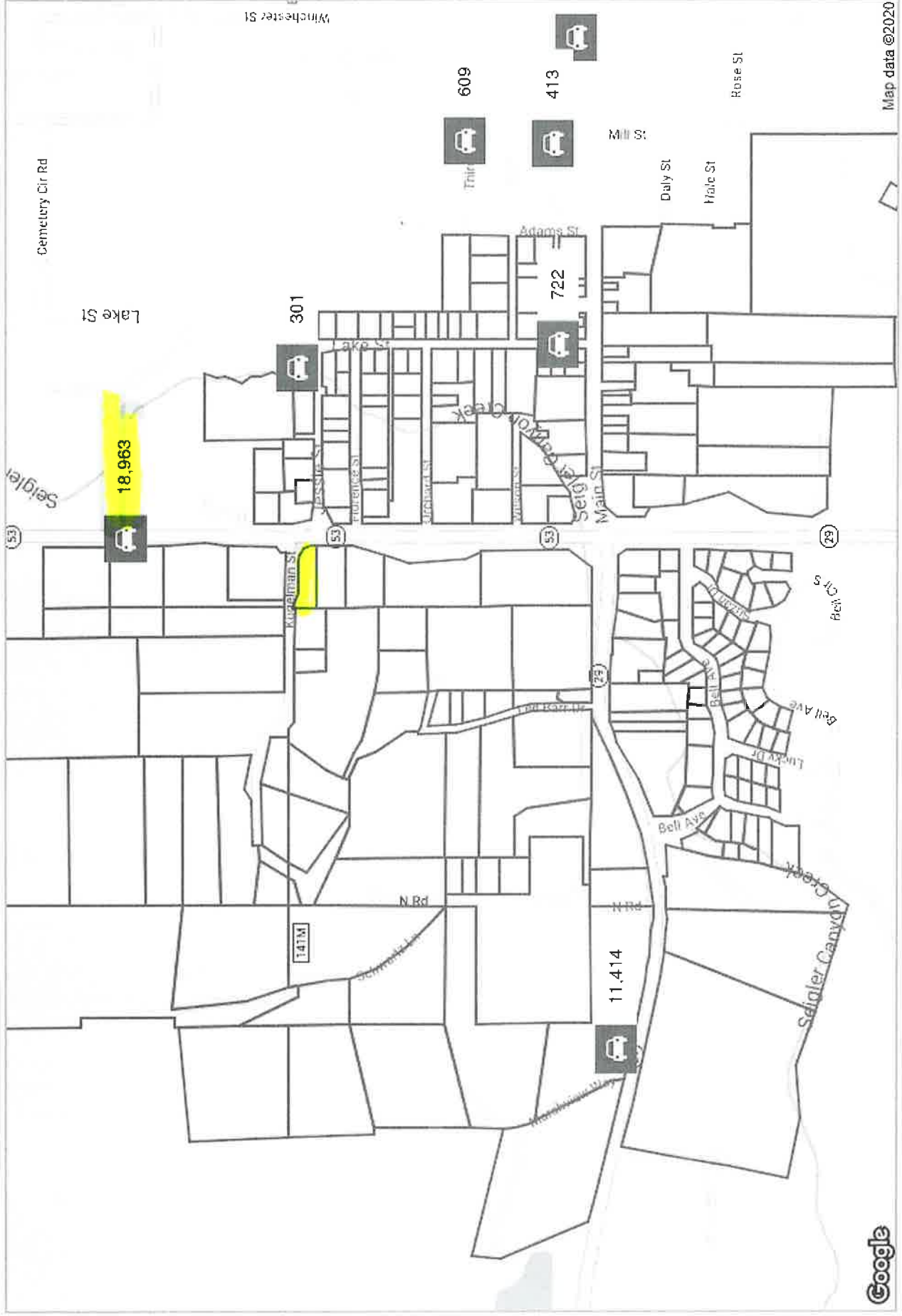
JANICE MASCHKE
SHORE LINE REALTY, INC. | DRE#: 00882085
SA1 | CALDRE#: 00882085

Phone/Cell p: 707-998-1137 / c: 707-489-0887
Email jan@zapcom.net
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9535 State Hwy 53 Traffic



244 Peckham Ct - Shopping Center Pad**SOLD****Lakeport, CA 95453**

Sale on 9/28/2017 for \$210,000 (\$9.10/SF) - Public Record

Commercial Land of 0.53 AC (23,087 SF)

**Buyer & Seller Contact Info**

Recorded Buyer: **Markdev-dv Lakeport LLC**
 445 Dexter Ave
 Montgomery, AL 36104

Recorded Seller: **Pavia Associates**

Transaction Details

ID: 4077009

Sale Date: **09/28/2017**
 Escrow Length: **-**
 Sale Price: **\$210,000**
 Price/SF Land Gross: **\$9.10 (\$396,226.42/AC)**

Land Area: **0.53 AC (23,087 SF)**
 Proposed Use: **Commercial**

Percent Improved: **-**
 Total Value Assessed: **\$124,266 in 2017**
 Improved Value Assessed: **-**
 Land Value Assessed: **\$124,266**
 Land Assessed/SF: **\$5.00**

Street Frontage: **239 feet on Peckham Ct**

Topography: **Level**

On-Site Improv: **Raw land**

Off-Site Improv: **Cable, Curb/Gutter/Sidewalk, Electricity, Gas, Irrigation, Sewer, Streets, Telephone, Water**

Parcel No: **005-045-44-00**

Document No: **000000013052**

Sale History: **Sold for \$210,000 on 9/28/2017**
Sold for \$180,000 on 6/16/2014

Income Expense Data

Expenses	- Taxes	\$1,617
	- Operating Expenses	
	Total Expenses	\$1,617

244 Peckham Ct - Shopping Center Pad**SOLD**

Commercial Land of 0.53 AC (23,087 SF) (con't)

Current Land Information

ID: 6670877

Zoning:	-	Proposed Use:	Commercial
Density Allowed:	-	Land Area:	23,087 SF (0.53 AC)
Number of Lots:	1	On-Site Improv:	Raw land
Max # of Units:	-	Lot Dimensions:	-
Units per Acre:	-	Owner Type:	-
Improvements:	-		
Topography:	Level		
Off-Site Improv:	Cable, Curb/Gutter/Sidewalk, Electricity, Gas, Irrigation, Sewer, Streets, Telephone, Water		
Street Frontage:	239 feet on Peckham Ct		

Location Information

County:	Lake
CBSA:	Clearlake, CA
DMA:	San Francisco-Oakland-San Jose, CA

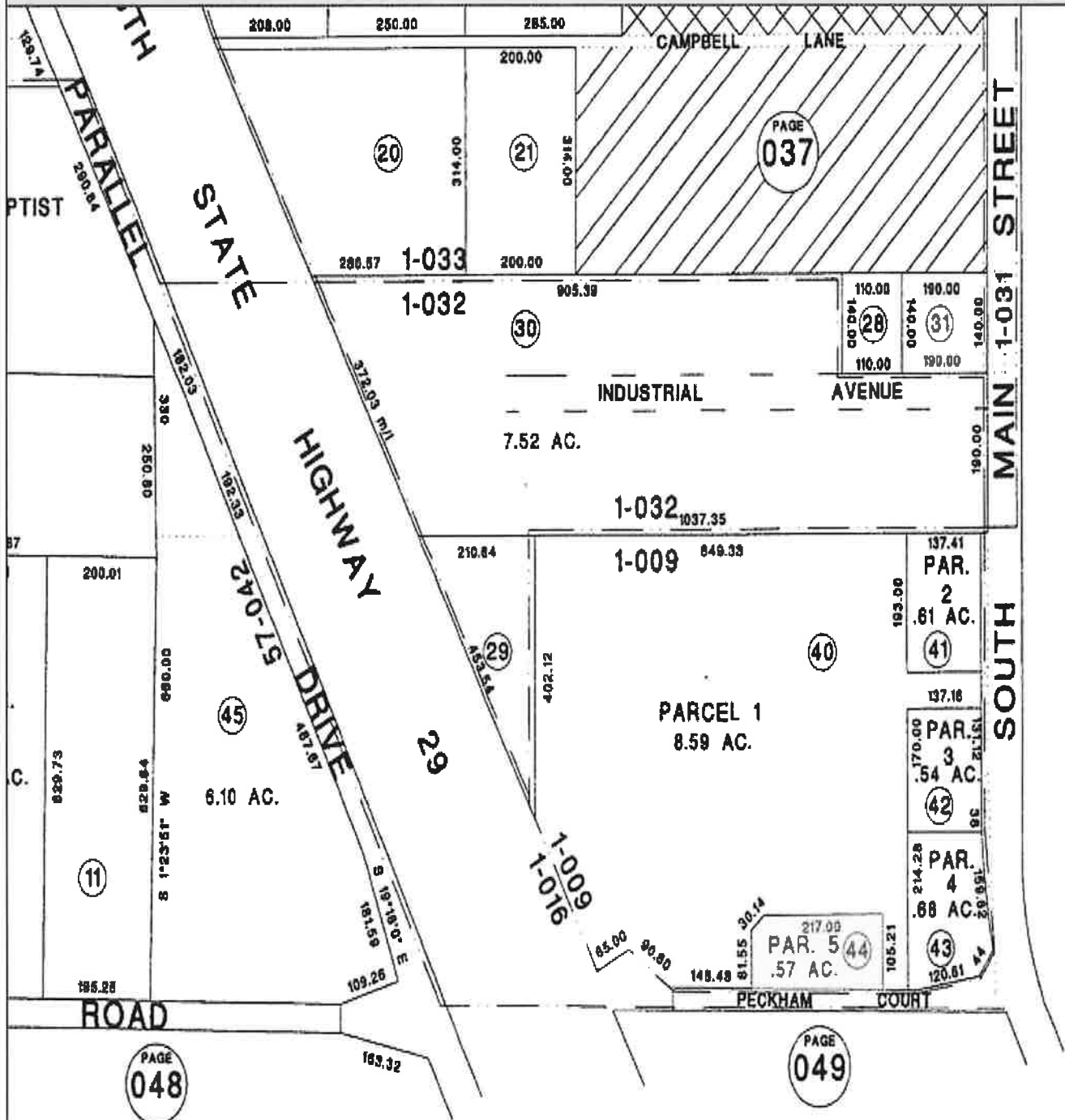
244 Peckham Ct - Shopping Center Pad

SOLD

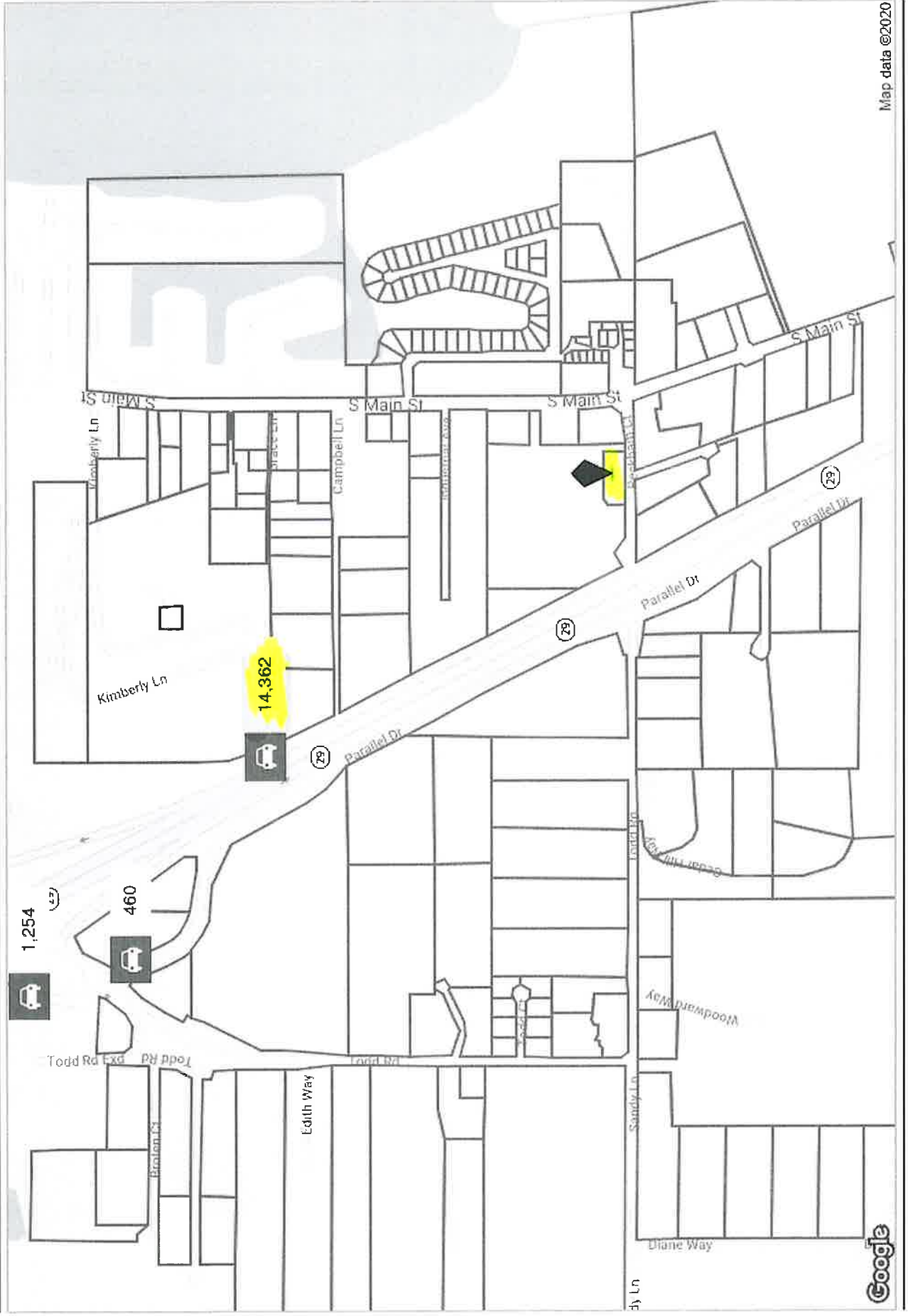
Commercial Land of 0.53 AC (23,087 SF) (con't)

Parcel Number: 005-045-44-00
Legal Description: -
County: Lake

Plat Map: 244 Peckham Ct



244 Peckham Ct Traffic



244 Peckham Ct - Shopping Center Pad

Public Record

Comp 3



Lakeport, CA 95453

Sep 28, 2017
Sale Date\$210K
Sale Price\$9
Price/SF\$396.2K
Price/AC23,087
SF0.53
AC

Currency: USD (\$)

Summary Population Housing Daytime Employment Consumer Sp

Radius 1 mile, 2 mile

Population

	1 mile	2 mile
2010 Population	1,305	4,869
2020 Population	1,375	4,879
2025 Population Projection	1,395	4,904
Annual Growth 2010-2020	0.5%	0%
Annual Growth 2020-2025	0.3%	0.1%
Median Age	50.8	44.9
Bachelor's Degree or Higher	10%	16%
U.S. Armed Forces	0	0

Population By Race

	1 mile	2 mile
White	1,167	4,214
Black	25	67
American Indian/Alaskan Native	92	292
Asian	24	110
Hawaiian & Pacific Islander	4	9
Two or More Races	64	189
Hispanic Origin	277	1,128

Housing

	1 mile	2 mile
Median Home Value	\$187,272	\$293,191
Median Year Built	1977	1973

Households

	1 mile	2 mile
2010 Households	626	1,991

	1 mile	2 mile
2020 Households	665	2,007
2025 Household Projection	676	2,020
Annual Growth 2010-2020	0%	0%
Annual Growth 2020-2025	0.3%	0.1%
Owner Occupied	397	1,245
Renter Occupied	268	762
Avg Household Size	1.9	2.3
Avg Household Vehicles	2	2
Total Specified Consumer Spending (\$)	\$13.8M	\$50M

Income

	1 mile	2 mile
Avg Household Income	\$56,258	\$79,063
Median Household Income	\$30,294	\$55,132
< \$25,000	178	441
\$25,000 - 50,000	267	466
\$50,000 - 75,000	87	430
\$75,000 - 100,000	35	211
\$100,000 - 125,000	4	113
\$125,000 - 150,000	40	71
\$150,000 - 200,000	37	122

Population



Annual Population Growth