

APPRAISAL OF



LOCATED AT:

12 Renshaw Place
Palm Coast, FL 32164-6628

CLIENT:

Taxpayer
123 Main St.
Anytown, FL 32123

AS OF:

January 28, 2006

BY:

Anna Prentice

ACI Collection for Windows
Residential Appraisal Report

19981106180
File No. complete appraisal

PURPOSE	The purpose of this appraisal report is to provide the client with a credible opinion of the defined value of the subject property, given the intended use of the appraisal.			
	Client Name/Intended User Taxpayer		E-mail taxpayer@yahoo.com	
	Client Address 123 Main St.		City Anytown	State FL Zip 32123
	Additional Intended User(s) To be determined			
Intended Use To be determined				

SUBJECT	Property Address 12 Renshaw Place		City Palm Coast	State FL Zip 32164-6628
	Owner of Public Record Grahm and Ginger Kraker			County Flagler
	Legal Description Lot 48, Block 73, Section 44, Palm Coast			
	Assessor's Parcel # 07-11-42-6044-00730-00480		Tax Year 2005	R.E. Taxes \$ 574.64
	Neighborhood Name Leigh Woods - Palm Coast		Map Reference 4B-1	Census Tract 0602.02
Property Rights Appraised <input checked="" type="checkbox"/> Fee Simple <input type="checkbox"/> Leasehold <input type="checkbox"/> Other (describe)				

SALES HISTORY	My research <input type="checkbox"/> did <input checked="" type="checkbox"/> did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.			
	Prior Sale/Transfer: Date 10/14/2000		Price \$60,000	Source(s) MLS and County Records
	Analysis of prior sale or transfer history of the subject property (and comparable sales, if applicable) The prior sales history of the subject and comparable sales revealed nothing other than what appear to be arm's length transactions at sales prices consistent with competing properties. The local MLS was used as the primary source for the above prior sales data. Local MLS board members are required to report closed sales in three business days or less, indicating that the effective date of the data source is within three days of the date of this report.			
	Offerings, options and contracts as of the effective date of the appraisal None			

NEIGHBORHOOD	Neighborhood Characteristics			One-Unit Housing Trends			One-Unit Housing		Present Land Use %	
	Location	Built-Up	Growth	Property Values	Demand/Supply	Marketing Time	PRICE	AGE	One-Unit	2-4 Unit
	<input type="checkbox"/> Urban <input checked="" type="checkbox"/> Suburban <input type="checkbox"/> Rural	<input checked="" type="checkbox"/> Over 75% <input type="checkbox"/> 25-75% <input type="checkbox"/> Under 25%	<input checked="" type="checkbox"/> Rapid <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Slow	<input type="checkbox"/> Increasing <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Declining	<input type="checkbox"/> Shortage <input checked="" type="checkbox"/> In Balance <input type="checkbox"/> Over Supply	<input type="checkbox"/> Under 3 mths <input checked="" type="checkbox"/> 3-6 mths <input type="checkbox"/> Over 6 mths	\$ (000)	(yrs)	80 %	0 %
	Neighborhood Boundaries Subject is bounded on the north by White View Parkway, on the east by Bell Terre Parkway, on the south by Royal Palms Parkway and on the west by Highway One.			250 High	10	Commercial	200 Low	New	Multi-Family	0 %
	Neighborhood Description See Attached Addendum			225 Pred.	5	Other Vacant				20 %

SITE	Market Conditions (including support for the above conclusions) See Attached Addendum			

IMPROVEMENTS	Dimensions 80 x 130		Area 10400 Sq.Ft.	Shape Rectangular	View Residential street scene		
	Specific Zoning Classification R-1		Zoning Description Single unit only, minimum lot size 10,000 sq. ft.				
	Zoning Compliance <input checked="" type="checkbox"/> Legal <input type="checkbox"/> Legal Nonconforming (Grandfathered Use) <input type="checkbox"/> No Zoning <input type="checkbox"/> Illegal (describe)						
	Is the highest and best use of the subject property as improved (or as proposed per plans and specifications) the present use? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If No, describe: Given present zoning and demand, highest and best use is limited to single unit and the present use is the most practical use.						
	Utilities	Public	Other (describe)	Public	Other (describe)	Off-site Improvements—Type	Public
Electricity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Water	<input checked="" type="checkbox"/>	Street Asphalt	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Sanitary Sewer	<input checked="" type="checkbox"/>	Alley None	<input type="checkbox"/>	<input type="checkbox"/>
Site Comments							

IMPROVEMENTS	GENERAL DESCRIPTION		FOUNDATION		EXTERIOR DESCRIPTION		INTERIOR	
	Units	# of Stories	Foundation	Basement Area	Foundation Walls	Exterior Walls	Floors	Walls
	<input checked="" type="checkbox"/> One <input type="checkbox"/> One w/Acc. unit <input type="checkbox"/>	One	<input checked="" type="checkbox"/> Concrete Slab <input type="checkbox"/> Crawl Space	N/A sq. ft.	Conc./avg	CBS/avg	Cpt&vinyl/avg	Drywall/avg
	Type <input checked="" type="checkbox"/> Det. <input type="checkbox"/> Att. <input type="checkbox"/> S-Det./End Unit		Basement Finish N/A %	Comp. sh./avg	Comp. sh./avg	Wood/avg	Vinyl/avg	Wood/avg
	<input checked="" type="checkbox"/> Existing <input type="checkbox"/> Proposed <input type="checkbox"/> Under Const.		<input type="checkbox"/> Outside Entry/Exit <input type="checkbox"/> Sump Pump	None	Alum. SH/avg	Fglass/avg	None	None
	Design (Style) Ranch			Ins. glass/avg	Alum. SH/avg	Car Storage	<input type="checkbox"/> None	None
	Year Built 2001			Yes/typical	Yes/typical	<input checked="" type="checkbox"/> Driveway	# of Cars Two	Two
	Effective Age (Yrs) 3		Heating <input checked="" type="checkbox"/> FWA <input type="checkbox"/> HW <input type="checkbox"/> Radiant	WoodStove(s) #	WoodStove(s) #	<input checked="" type="checkbox"/> Driveway Surface	Concrete	Concrete
	<input type="checkbox"/> Drop Stair <input type="checkbox"/> Stairs		<input type="checkbox"/> Other <input type="checkbox"/> Fuel Elec	Fireplace(s) #	Fireplace(s) #	<input checked="" type="checkbox"/> Garage	# of Cars Two	Two
	<input type="checkbox"/> Floor <input checked="" type="checkbox"/> Scuttle		Cooling <input checked="" type="checkbox"/> Central Air Conditioning	Patio/Deck	Patio/Deck	<input type="checkbox"/> Carport	# of Cars	Two
	<input type="checkbox"/> Finished <input type="checkbox"/> Heated		<input type="checkbox"/> Individual <input type="checkbox"/> Other	Pool	Pool	<input checked="" type="checkbox"/> Att.	<input type="checkbox"/> Det. <input type="checkbox"/> Built-in	Two
	Appliances <input type="checkbox"/> Refrigerator <input type="checkbox"/> Range/Oven <input checked="" type="checkbox"/> Dishwasher <input checked="" type="checkbox"/> Disposal <input type="checkbox"/> Microwave <input type="checkbox"/> Washer/Dryer <input type="checkbox"/> Other (describe)							
	Finished area above grade contains: 7 Rooms 3 Bedrooms 2 Bath(s) 1,655 Square Feet of Gross Living Area Above Grade							
	Additional Features Covered entry porch, vaulted ceilings in LR and MBR, large tub and shower in master bath, glass block windows in master bath, automatic garage door opener, laundry tub in garage.							

Comments on the Improvements Overall condition is acceptable and consistent with that typically found in a well-maintained, five-year-old dwelling. The subject improvements appear to be properly constructed of materials and finish that are acceptable in this market and price range. No significant remodeling or renovation has taken place and none would be expected given the age of the dwelling. No "needed repairs" of significance were noted, although it is possible that some may exist, especially if they were not readily visible to the appraiser. The appraisal should not be relied on as a substitute for a home inspection.	

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FEATURE	SUBJECT	COMPARABLE SALE NO. 1		COMPARABLE SALE NO. 2		COMPARABLE SALE NO. 3	
12 Renshaw Place Address Palm Coast		111 Redmill Drive Palm Coast		128 Redmill Drive Palm Coast		45 Red Barn Drive Palm Coast	
Proximity to Subject		0.24 miles W		0.14 miles WSW		0.32 miles WSW	
Sale Price	\$ N/A	\$ 220,000		\$ 209,000		\$ 230,000	
Sale Price/Gross Liv. Area	\$ 0.00 sq. ft.	\$ 132.93 sq. ft.		\$ 136.78 sq. ft.		\$ 129.50 sq. ft.	
Data Source(s)		MLS Records		MLS Records		MLS Records	
Verification Source(s)		Public Records		Public Records		Public Records	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+(-) \$ Adjustment
Sale or Financing Concessions		Conventional None Noted		Conventional None Noted		Conventional None Noted	
Date of Sale/Time	N/A	11/9/05		12/14/05		01/05/06	
Location	Suburban	Suburban		Suburban		Suburban	
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple	
Site	10,400 Sq.Ft.	10,400 Sq Ft		10,500 Sq Ft		10,000 Sq Ft	
View	Res. St. Scene	Similar		Similar		Similar	
Design (Style)	Ranch	Ranch		Ranch		Ranch	
Quality of Construction	Average	Average		Average		Average	
Actual Age	5 Years	6 Years		8 Years		2 Years	
Condition	Typical	Similar		Inferior		Superior	
				2,000		-2,000	
Above Grade	Total Bdrms Baths	Total Bdrms Baths		Total Bdrms Baths		Total Bdrms Baths	
Room Count	7 3 2	7 3 2		7 3 2		7 3 2	
Gross Living Area	1,655 sq. ft.	1,655 sq. ft.		1,528 sq. ft.		1,776 sq. ft.	
				4,200		-4,480	
Basement & Finished Rooms Below Grade	No Basement	No Basement		No Basement		No Basement	
Functional Utility	Acceptable	Similar		Similar		Similar	
Heating/Cooling	FWA C/Air	FWA C/Air		FWA C/Air		FWA C/Air	
Energy Efficient Items	Typical	Similar		Similar		Similar	
Garage/Carport	2 Car Att. Gar.	2 Car Att. Gar.		2 Car Att. Gar.		2 Car Att. Gar.	
Porch/Patio/Deck	Screened Porch	Screened Porch		Open Porch		3,000 Screened Porch	
Net Adjustment (Total)		<input checked="" type="checkbox"/> + <input type="checkbox"/> - \$ 0		<input checked="" type="checkbox"/> + <input type="checkbox"/> - \$ 9,200		<input type="checkbox"/> + <input checked="" type="checkbox"/> - \$ 6,480	
Adjusted Sale Price of Comparables		Net Adj. 0.00% Gross Adj. 0.00% \$ 220,000		Net Adj. 4.40% Gross Adj. 4.40% \$ 218,200		Net Adj. -2.82% Gross Adj. 2.82% \$ 223,520	
Summary of Sales Comparison Approach The three closed sales used above were determined to be the most comparable to the subject property. All three sales are highly similar three bedroom models built by same builder as the subject and located in the subject's neighborhood. Adjustments for size, condition and screen porch were derived from previous market analysis. Sale #1 is a model match to the subject, required no adjustment and is clearly an excellent value indicator. Consequently, Sale #1 was used as the primary value indicator with Sales #2 and #3 providing good support.							
COST APPROACH TO VALUE							
Site Value Comments							
65 Renmont Place 10,000 sq.ft. sold 11/11/05 for \$74,000							
4 Red Barn Drive 10,500 sq.ft. sold 12/12/05 for \$76,000							
65 Renworth Lane 10,000 sq.ft. sold 01/10/05 for \$75,000							
ESTIMATED <input type="checkbox"/> REPRODUCTION OR <input checked="" type="checkbox"/> REPLACEMENT COST NEW				OPINION OF SITE VALUE			
Source of cost data National Published Cost Service				Dwelling 1,655 Sq. Ft. @ \$ 70.47			
Quality rating from cost service Average Effective date of cost data 12/14/05				Screened porch 480 Sq. Ft. @ \$ 32.25			
Comments on Cost Approach (gross living area calculations, depreciation, etc.)							
Physical Depreciation was calculated using the effective age/economic life method. No significant functional or external depreciation was noted.				Garage/Carport 399 Sq. Ft. @ \$ 24.42			
				Total Estimate of Cost-New			
				Less Physical Functional External			
				Depreciation \$7,826 \$0 \$0 = \$ (7,826)			
Please read the above comments regarding the use of cost approach information for insurance purposes.				Depreciated Cost of Improvements			
				"As-is" Value of Site Improvements			
				INDICATED VALUE BY COST APPROACH.. (rounded)			
INCOME APPROACH TO VALUE							
Estimated Monthly Market Rent \$ N/A X Gross Rent Multiplier N/A = \$ N/A Indicated Value by Income Approach							
Summary of Income Approach (including support for market rent and GRM) Homes in this price range and neighborhood are typically purchased for use and not income. Thus, the income approach lacks rationale and was not developed.							
Indicated Value by: Sales Comparison Approach \$ 220,000 Cost Approach (if developed) \$ 219,000 Income Approach (if developed) \$ N/A							
The high quality of the data used in the sales comparison approach demonstrates its viability as the best value indicator, with the cost approach in a strong supporting role. As indicated on page three, the income approach to value was not developed.							
This appraisal is made <input checked="" type="checkbox"/> "as is," <input type="checkbox"/> subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, <input type="checkbox"/> subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed <input type="checkbox"/> subject to the following:							
Based on the scope of work, assumptions, limiting conditions and appraiser's certification, my (our) opinion of the defined value of the real property that is the subject of this report is \$ 220,000 as of January 28, 2006, which is the effective date of this appraisal.							

SALES COMPARISON APPROACH

COST APPROACH

INCOME

RECONCILIATION

ADDENDUM

Client: Taxpayer	File No.: complete appraisal
Property Address: 12 Renshaw Place	Case No.: 19981106180
City: Palm Coast	State: FL Zip: 32164-6628

Neighborhood Description

The subject neighborhood is mostly comprised of single story, stucco on block dwellings between 1,500 and 1,800 square feet that are, for the most part, well maintained with effective ages somewhat less than actual ages. Most homes are of average quality materials and display a high level of conformity and compatibility. The vast majority of neighborhood homes are owner occupied and a recent survey by the county assessor indicates that about one-half of the current occupants are the original owners. While many neighborhood residents work in the Palm Coast area, the major employment centers of Daytona Beach and St. Augustine are within a reasonable commute and easily accessible via Interstate 95, the entrance to which is about two miles from the subject. The primary driver of this neighborhood's popularity is convenience to shopping and schools. Numerous strip malls, two major supermarket chains, two national pharmacy chains and a new Wal-Mart are all within a few miles. Elementary and middle schools are within a mile and the high school is less than two miles away. As one might expect, this is an extremely popular neighborhood among families with school-age children.

Overall, this is a fairly young but established and stable community that continues to grow at a steady pace. The convenient location with easy access to employment linkages, proximity to community services and perceived good quality of the local school system should continue to steady growth and continued good market appeal for the foreseeable future.

Neighborhood Market Conditions

A broad variety of mortgage financing is available at rates purchasers consider attractive. Seller financing is virtually nonexistent, although seller concessions of a few thousand dollars are not uncommon. MLS records indicate an average market time of about 100 days, which is considered a reasonable exposure time for the subject. Most neighborhood homes sell within 8% of list price, provided their design, appeal and condition are consistent with market expectations. Given the market data analyzed by the appraiser, there are no fiscal or economic trends expected to occur that would significantly impact the relatively stable market currently experienced in this neighborhood.

Scope of Work, Assumptions and Limiting Conditions

Scope of work is defined in the Uniform Standards of Professional Appraisal Practice as " the type and extent of research and analyses in an assignment." In short, scope of work is simply what the appraiser did and did not do during the course of the assignment. It includes, but is not limited to: the extent to which the property is identified and inspected, the type and extent of data researched, the type and extent of analyses applied to arrive at opinions or conclusions.

The scope of this appraisal and ensuing discussion in this report are specific to the needs of the client, other identified intended users and to the intended use of the report. This report was prepared for the sole and exclusive use of the client and other identified intended users for the identified intended use and its use by any other parties is prohibited. The appraiser is not responsible for unauthorized use of the report.

The appraiser's certification appearing in this appraisal report is subject to the following conditions and to such other specific conditions as are set forth by the appraiser in the report. All extraordinary assumptions and hypothetical conditions are stated in the report and might have affected the assignment results.

1. The appraiser assumes no responsibility for matters of a legal nature affecting the property appraised or title thereto, nor does the appraiser render any opinion as to the title, which is assumed to be good and marketable. The property is appraised as though under responsible ownership.
2. Any sketch in this report may show approximate dimensions and is included only to assist the reader in visualizing the property. The appraiser has made no survey of the property.
3. The appraiser is not required to give testimony or appear in court because of having made the appraisal with reference to the property in question, unless arrangements have been previously made thereto.
4. Neither all, nor any part of the content of this report, copy or other media thereof (including conclusions as to the property value, the identity of the appraiser, professional designations, or the firm with which the appraiser is connected), shall be used for any purposes by anyone but the client and other intended users as identified in this report, nor shall it be conveyed by anyone to the public through advertising, public relations, news, sales, or other media, without the written consent of the appraiser.
5. The appraiser will not disclose the contents of this appraisal report unless required by applicable law or as specified in the Uniform Standards of Professional Appraisal Practice.
6. Information, estimates, and opinions furnished to the appraiser, and contained in the report, were obtained from sources considered reliable and believed to be true and correct. However, no responsibility for accuracy of such items furnished to the appraiser is assumed by the appraiser.
7. The appraiser assumes that there are no hidden or unapparent conditions of the property, subsoil, or structures, which would render it more or less valuable. The appraiser assumes no responsibility for such conditions, or for engineering or testing, which might be required to discover such factors. This appraisal is not an environmental assessment of the property and should not be considered as such.
8. The appraiser specializes in the valuation of real property and is not a home inspector, building contractor, structural engineer, or similar expert, unless otherwise noted. The appraiser did not conduct the intensive type of field observations of the kind intended to seek and discover property defects. The viewing of the property and any improvements is for purposes of developing an opinion of the defined value of the property, given the intended use of this assignment. Statements regarding condition are based on surface observations only. The appraiser claims no special expertise regarding issues including, but not limited to: foundation settlement, basement moisture problems, wood destroying (or other) insects, pest infestation, radon gas, lead based paint, mold or environmental issues. Unless otherwise indicated, mechanical systems were not activated or tested.

This appraisal report should not be used to disclose the condition of the property as it relates to the presence/absence of defects. The client is invited and encouraged to employ qualified experts to inspect and address areas of concern. If negative conditions are discovered, the opinion of value may be affected.

Unless otherwise noted, the appraiser assumes the components that constitute the subject property improvement(s) are fundamentally sound and in working order.

Any viewing of the property by the appraiser was limited to readily observable areas. Unless otherwise noted, attics and crawl space areas were not accessed. The appraiser did not move furniture, floor coverings or other items that may restrict the viewing of the property.

9. Appraisals involving hypothetical conditions related to completion of new construction, repairs or alteration are based on the assumption that such completion, alteration or repairs will be competently performed.
10. Unless the intended use of this appraisal specifically includes issues of property insurance coverage, this appraisal should not be used for such purposes. Reproduction or Replacement cost figures used in the cost approach are for valuation purposes only, given the intended use of the assignment. The Definition of Value used in this assignment is unlikely to be consistent with the definition of Insurable Value for property insurance coverage/use.
11. The ACI General Purpose Appraisal Report (GPAR™) is not intended for use in transactions that require a Fannie Mae 1004/Freddie Mac 70 form, also known as the Uniform Residential Appraisal Report (URAR).

Additional Comments Related To Scope Of Work, Assumptions and Limiting Conditions

Appraiser's Certification

The appraiser(s) certifies that, to the best of the appraiser's knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are the appraiser's personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. Unless otherwise stated, the appraiser has no present or prospective interest in the property that is the subject of this report and has no personal interest with respect to the parties involved.
4. The appraiser has no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
5. The appraiser's engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. The appraiser's compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
7. The appraiser's analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
8. Unless otherwise noted, the appraiser has made a personal inspection of the property that is the subject of this report.
9. Unless noted below, no one provided significant real property appraisal assistance to the appraiser signing this certification. Significant real property appraisal assistance provided by:

Additional Certifications:

Definition of Value: Market Value Other Value: _____
Source of Definition: _____

ADDRESS OF THE PROPERTY APPRAISED:

12 Renshaw Place
Palm Coast, FL 32164-6628
EFFECTIVE DATE OF THE APPRAISAL: January 28, 2006
APPRAISED VALUE OF THE SUBJECT PROPERTY \$ 220,000

APPRAISER

Signature: _____
Name: Anna Prentice
State Certification # _____
or License # LL 12345
or Other (describe): _____ State #: _____
State: _____
Expiration Date of Certification or License: _____
Date of Signature and Report: January 30, 2006
Date of Property Viewing: January 28, 2006
Degree of property viewing:
 Interior and Exterior Exterior Only Did not personally view

SUPERVISORY APPRAISER

Signature: _____
Name: Sara Bellum
State Certification # CG 56789
or License # _____
State: _____
Expiration Date of Certification or License: _____
Date of Signature: _____
Date of Property Viewing: _____
Degree of property viewing:
 Interior and Exterior Exterior Only Did not personally view

SUBJECT PROPERTY PHOTO ADDENDUM

Client: Taxpayer	File No.: complete appraisal
Property Address: 12 Renshaw Place	Case No.: 19981106180
City: Palm Coast	State: FL Zip: 32164-6628



FRONT VIEW OF
SUBJECT PROPERTY

Appraised Date: January 28, 2006
Appraised Value: \$ 220,000



REAR VIEW OF
SUBJECT PROPERTY



STREET SCENE

COMPARABLE PROPERTY PHOTO ADDENDUM

Client: Taxpayer	File No.: complete appraisal
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COMPARABLE SALE #1

111 Redmill Drive
Palm Coast
Sale Date: 11/9/05
Sale Price: \$ 220,000



COMPARABLE SALE #2

128 Redmill Drive
Palm Coast
Sale Date: 12/14/05
Sale Price: \$ 209,000



COMPARABLE SALE #3

45 Red Barn Drive
Palm Coast
Sale Date: 01/05/06
Sale Price: \$ 230,000

FLOORPLAN

Client: Taxpayer

File No.: complete appraisal

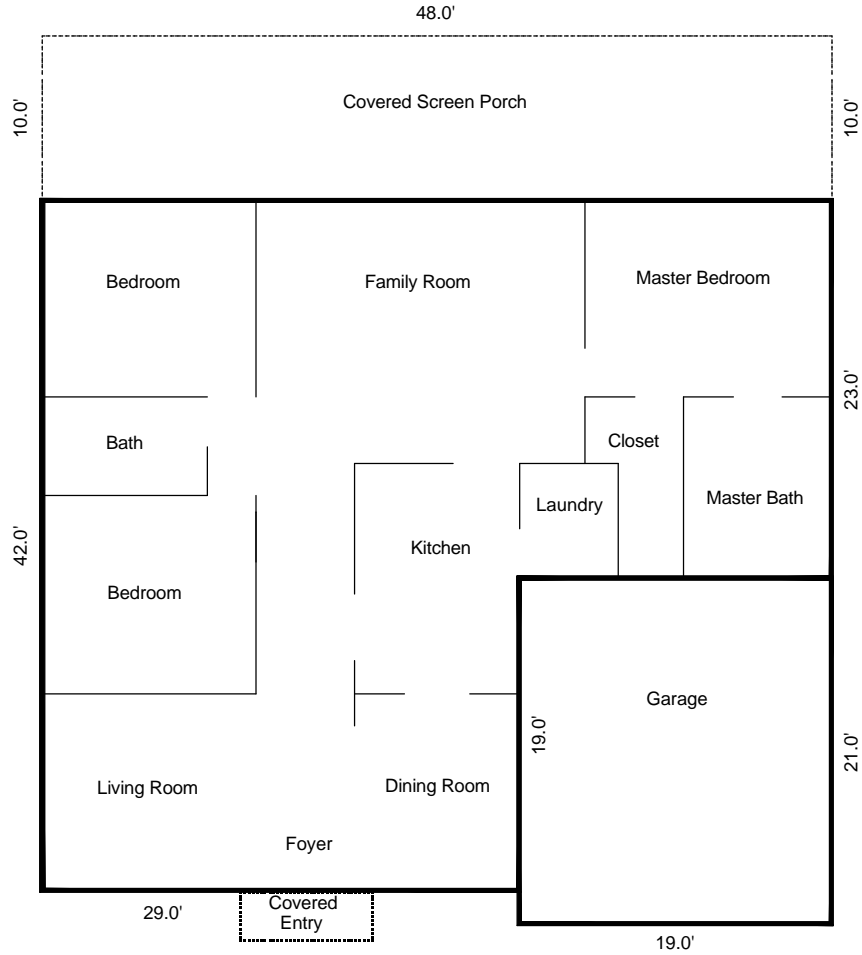
Property Address: 12 Renshaw Place

Case No.: 19981106180

City: Palm Coast

State: FL

Zip: 32164-6628



Seabhy/Apex/™

Comments:

AREA CALCULATIONS SUMMARY			
Code	Description	Net Size	Net Totals
GLA1	First Floor	1655.0	1655.0
P/P	Porch	480.0	480.0
GAR	Garage	399.0	399.0
Net LIVABLE Area		(Rounded)	1655

LIVING AREA BREAKDOWN			
Breakdown			Subtotals
First Floor			
29.0	x	42.0	1218.0
19.0	x	23.0	437.0
2 Items			(Rounded)
			1655

LOCATION MAP

Client: Taxpayer

File No.: complete appraisal

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