

| | |
|--|------------------------------------|
| <p>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p>VILLAGE HOMES OF COLORADO, INC.,</p> <p>v.</p> <p>Respondent:</p> <p>JEFFERSON COUNTY BOARD OF EQUALIZATION.</p> | <p>Docket Number: 43286</p> |
| <p>ORDER</p> | |

THIS MATTER was heard by the Board of Assessment Appeals on July 26, 2005, Karen E. Hart, Lyle D. Hansen and Sondra W. Mercier presiding. Petitioner was represented by William A. McLain, Esq. Respondent was represented by Lily Oeffler, Esq. Petitioner is protesting the 2003 actual value of the subject property

PROPERTY DESCRIPTION:

Subject property is described as follows:

**296 lots located in Village of Five Parks Filings 1 & 2
(Reference Attached Exhibit A)**

FINDINGS OF FACT:

1. Petitioner used the build-up method to determine the value of the vacant lots prior to discounting. Petitioner used a 10-year absorption period based on actual sales that had occurred within the subject development. Petitioner applied a 15 percent discount rate.

2. Petitioner is requesting that the value of each of the subject lots be reduced as follows:

| Filing/Level of Development | Number of Lots | Conclusion of Value |
|-----------------------------|----------------|---------------------|
| Filing 1 – Fully Developed | 54 | \$17,785.00 |
| Filing 1 – Alley Load | 38 | \$16,446.00 |
| Filing 1 – Graded Lots | 72 | \$7,297.00 |
| Filing 2 – Fully Developed | 43 | \$16,559.00 |
| Filing 2 – Graded Lots | 89 | \$7,300.00 |

3. Respondent valued the lots based on an analysis of comparable sales. The absorption period was set at four years based on an analysis of developments believed to be similar to the subject. Respondent applied a 15 percent discount rate.

4. Based on Respondent’s analysis, the values of some lots were less than the values assigned by Respondent. Respondent’s revised values are as follows:

| Filing/Level of Development | Number of Lots | Conclusion of Value |
|-----------------------------|----------------|---------------------|
| Filing 1 – Fully Developed | 54 | \$46,390.00 |
| Filing 1 – Alley Load | 38 | \$32,120.00 |
| Filing 1 – Graded Lots | 72 | \$11,600.00 |
| Filing 2 – Fully Developed | 43 | \$43,580.00 |
| Filing 2 – Graded Lots | 89 | \$10,900.00 |

5. Respondent assigned a total actual value of \$9,985,140.00 to the subject property for tax year 2003, but is recommending a reduction in value to \$7,404,860.00.

CONCLUSIONS OF LAW:

1. Sufficient probative evidence and testimony was presented to prove that the assigned value for tax year 2003 was incorrect.

2. The Board was not convinced that the value Petitioner attributed to each of the lots prior to discounting was correct, as Petitioner’s build-up costs were not substantiated by market comparables. Petitioner’s absorption calculation, which was based solely on sales within the subject, was not adequately supported by information from comparable developments.

ORDER:

Respondent is ordered to reduce the 2003 actual value of the subject property to \$7,404,860.00.

The Jefferson County Assessor is directed to change his/her records accordingly.

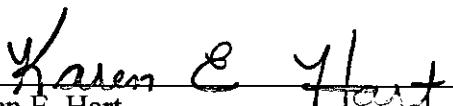
APPEAL:

Petitioner may petition the Court of Appeals for judicial review within 45 days from the date of this decision.


If Respondent alleges procedural errors or errors of law by this Board, Respondent may petition the Court of Appeals for judicial review within 30 days from the date of this decision.

DATED and MAILED this 31st day of August 2005.


BOARD OF ASSESSMENT APPEALS



Karen E. Hart



Lyle D. Hansen

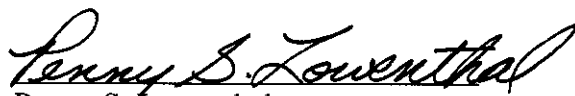


Sondra W. Mercier

This decision was put on the record

AUG 31 2005

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



Penny S. Lowenthal



EXHIBIT A
Village of Five Parks Present Worth Values

FILING #2

| SCH | SUBCD | BLK | LOT | ACRE | TAXCLS | PWVAL | %LOTFIN | ADJPWVAL |
|--------|--------|-----|------|-------|--------|----------|---------|----------|
| 438171 | 781162 | 001 | 0001 | 0.179 | 1112 | \$49,470 | 100 | \$43,580 |
| 438172 | 781162 | 001 | 0002 | 0.161 | 1112 | \$49,470 | 100 | \$43,580 |
| 438173 | 781162 | 001 | 0003 | 0.161 | 1112 | \$49,470 | 100 | \$43,580 |
| 438174 | 781162 | 001 | 0004 | 0.161 | 1112 | \$49,470 | 100 | \$43,580 |
| 438175 | 781162 | 001 | 0005 | 0.161 | 1112 | \$49,470 | 100 | \$43,580 |
| 438176 | 781162 | 001 | 0006 | 0.161 | 1112 | \$49,470 | 100 | \$43,580 |
| 438177 | 781162 | 001 | 0007 | 0.161 | 1112 | \$49,470 | 100 | \$43,580 |
| 438178 | 781162 | 001 | 0008 | 0.161 | 1112 | \$49,470 | 100 | \$43,580 |
| 438179 | 781162 | 001 | 0009 | 0.161 | 1112 | \$49,470 | 100 | \$43,580 |
| 438181 | 781162 | 001 | 0011 | 0.252 | 1112 | \$49,470 | 100 | \$43,580 |
| 438182 | 781162 | 001 | 0012 | 0.222 | 1112 | \$49,470 | 100 | \$43,580 |
| 438183 | 781162 | 001 | 0013 | 0.256 | 1112 | \$49,470 | 100 | \$43,580 |
| 438184 | 781162 | 001 | 0014 | 0.161 | 1112 | \$49,470 | 100 | \$43,580 |
| 438185 | 781162 | 001 | 0015 | 0.163 | 1112 | \$49,470 | 100 | \$43,580 |
| 438187 | 781162 | 001 | 0017 | 0.177 | 1112 | \$49,470 | 100 | \$43,580 |
| 438188 | 781162 | 001 | 0018 | 0.177 | 1112 | \$49,470 | 100 | \$43,580 |
| 438189 | 781162 | 001 | 0019 | 0.177 | 1112 | \$49,470 | 100 | \$43,580 |
| 438190 | 781162 | 001 | 0020 | 0.177 | 1112 | \$49,470 | 100 | \$43,580 |
| 438191 | 781162 | 001 | 0021 | 0.177 | 1112 | \$49,470 | 100 | \$43,580 |
| 438192 | 781162 | 001 | 0022 | 0.177 | 1112 | \$49,470 | 100 | \$43,580 |
| 438193 | 781162 | 001 | 0023 | 0.183 | 1112 | \$49,470 | 100 | \$43,580 |
| 438207 | 781162 | 001 | 037A | 0.208 | 1112 | \$49,470 | 100 | \$43,580 |
| 438208 | 781162 | 001 | 038A | 0.199 | 1112 | \$49,470 | 100 | \$43,580 |
| 438209 | 781162 | 001 | 0039 | 0.187 | 1112 | \$49,470 | 100 | \$43,580 |
| 438210 | 781162 | 001 | 0040 | 0.177 | 1112 | \$49,470 | 100 | \$43,580 |
| 438220 | 781162 | 002 | 0009 | 0.115 | 1112 | \$49,470 | 100 | \$43,580 |
| 438221 | 781162 | 002 | 0010 | 0.115 | 1112 | \$49,470 | 100 | \$43,580 |
| 438222 | 781162 | 002 | 0011 | 0.129 | 1112 | \$49,470 | 100 | \$43,580 |
| 438223 | 781162 | 002 | 0012 | 0.129 | 1112 | \$49,470 | 100 | \$43,580 |
| 438224 | 781162 | 002 | 0013 | 0.115 | 1112 | \$49,470 | 100 | \$43,580 |
| 438225 | 781162 | 002 | 0014 | 0.115 | 1112 | \$49,470 | 100 | \$43,580 |
| 438226 | 781162 | 002 | 0015 | 0.115 | 1112 | \$49,470 | 100 | \$43,580 |
| 438235 | 781162 | 002 | 0024 | 0.133 | 1112 | \$49,470 | 100 | \$43,580 |
| 438236 | 781162 | 002 | 0025 | 0.121 | 1112 | \$49,470 | 100 | \$43,580 |
| 438237 | 781162 | 002 | 0026 | 0.121 | 1112 | \$49,470 | 100 | \$43,580 |
| 438238 | 781162 | 002 | 0027 | 0.137 | 1112 | \$49,470 | 100 | \$43,580 |
| 438246 | 781162 | 003 | 0004 | 0.172 | 1112 | \$49,470 | 100 | \$43,580 |
| 438247 | 781162 | 003 | 0005 | 0.172 | 1112 | \$49,470 | 100 | \$43,580 |
| 438256 | 781162 | 003 | 0014 | 0.171 | 1112 | \$49,470 | 100 | \$43,580 |
| 438261 | 781162 | 004 | 0005 | 0.133 | 1112 | \$49,470 | 100 | \$43,580 |
| 438262 | 781162 | 004 | 0006 | 0.121 | 1112 | \$49,470 | 100 | \$43,580 |
| 438263 | 781162 | 004 | 0007 | 0.119 | 1112 | \$49,470 | 100 | \$43,580 |
| 438264 | 781162 | 004 | 0008 | 0.137 | 1112 | \$49,470 | 100 | \$43,580 |
| 438269 | 781162 | 004 | 0013 | 0.126 | 1112 | \$12,370 | 25 | \$10,900 |
| 438270 | 781162 | 004 | 0014 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438271 | 781162 | 004 | 0015 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438272 | 781162 | 004 | 0016 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438273 | 781162 | 004 | 0017 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |

Village of Five Parks Present Worth Values

| | | | | | | | | |
|--------|--------|-----|------|-------|------|----------|----|----------|
| 438274 | 781162 | 004 | 0018 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438275 | 781162 | 004 | 0019 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438276 | 781162 | 004 | 0020 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438277 | 781162 | 004 | 0021 | 0.133 | 1112 | \$12,370 | 25 | \$10,900 |
| 438278 | 781162 | 004 | 0022 | 0.135 | 1112 | \$12,370 | 25 | \$10,900 |
| 438279 | 781162 | 004 | 0023 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438280 | 781162 | 004 | 0024 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438281 | 781162 | 004 | 0025 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438282 | 781162 | 004 | 0026 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438283 | 781162 | 004 | 0027 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438284 | 781162 | 004 | 0028 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438285 | 781162 | 004 | 0029 | 0.119 | 1112 | \$12,370 | 25 | \$10,900 |
| 438286 | 781162 | 004 | 0030 | 0.126 | 1112 | \$12,370 | 25 | \$10,900 |
| 438287 | 781162 | 004 | 0031 | 0.164 | 1111 | \$12,370 | 25 | \$10,900 |
| 438288 | 781162 | 004 | 0032 | 0.162 | 1111 | \$12,370 | 25 | \$10,900 |
| 438289 | 781162 | 004 | 0033 | 0.170 | 1112 | \$12,370 | 25 | \$10,900 |
| 438290 | 781162 | 004 | 0034 | 0.172 | 1111 | \$12,370 | 25 | \$10,900 |
| 438291 | 781162 | 004 | 0035 | 0.184 | 1111 | \$12,370 | 25 | \$10,900 |
| 438292 | 781162 | 004 | 0036 | 0.188 | 1111 | \$12,370 | 25 | \$10,900 |
| 438293 | 781162 | 004 | 0037 | 0.218 | 1111 | \$12,370 | 25 | \$10,900 |
| 438294 | 781162 | 004 | 0038 | 0.161 | 1111 | \$12,370 | 25 | \$10,900 |
| 438295 | 781162 | 004 | 0039 | 0.161 | 1112 | \$12,370 | 25 | \$10,900 |
| 438296 | 781162 | 004 | 0040 | 0.167 | 1111 | \$12,370 | 25 | \$10,900 |
| 438297 | 781162 | 004 | 0041 | 0.162 | 1111 | \$12,370 | 25 | \$10,900 |
| 438298 | 781162 | 004 | 0042 | 0.184 | 1112 | \$12,370 | 25 | \$10,900 |
| 438299 | 781162 | 004 | 0043 | 0.184 | 1112 | \$12,370 | 25 | \$10,900 |
| 438300 | 781162 | 004 | 0044 | 0.161 | 1112 | \$12,370 | 25 | \$10,900 |
| 438301 | 781162 | 004 | 0045 | 0.161 | 1112 | \$12,370 | 25 | \$10,900 |
| 438302 | 781162 | 004 | 0046 | 0.165 | 1112 | \$12,370 | 25 | \$10,900 |
| 438303 | 781162 | 005 | 0001 | 0.192 | 1111 | \$12,370 | 25 | \$10,900 |
| 438304 | 781162 | 005 | 0002 | 0.184 | 1111 | \$12,370 | 25 | \$10,900 |
| 438305 | 781162 | 005 | 0003 | 0.184 | 1111 | \$12,370 | 25 | \$10,900 |
| 438306 | 781162 | 005 | 0004 | 0.184 | 1111 | \$12,370 | 25 | \$10,900 |
| 438307 | 781162 | 005 | 0005 | 0.184 | 1111 | \$12,370 | 25 | \$10,900 |
| 438308 | 781162 | 005 | 0006 | 0.201 | 1111 | \$12,370 | 25 | \$10,900 |
| 438309 | 781162 | 005 | 0007 | 0.196 | 1111 | \$12,370 | 25 | \$10,900 |
| 438310 | 781162 | 005 | 0008 | 0.161 | 1111 | \$12,370 | 25 | \$10,900 |
| 438311 | 781162 | 005 | 0009 | 0.164 | 1111 | \$12,370 | 25 | \$10,900 |
| 438312 | 781162 | 005 | 0010 | 0.187 | 1112 | \$12,370 | 25 | \$10,900 |
| 438313 | 781162 | 005 | 0011 | 0.164 | 1112 | \$12,370 | 25 | \$10,900 |
| 438314 | 781162 | 005 | 0012 | 0.163 | 1112 | \$12,370 | 25 | \$10,900 |
| 438315 | 781162 | 005 | 0013 | 0.172 | 1112 | \$12,370 | 25 | \$10,900 |
| 438316 | 781162 | 005 | 0014 | 0.178 | 1112 | \$12,370 | 25 | \$10,900 |
| 438317 | 781162 | 005 | 0015 | 0.180 | 1111 | \$12,370 | 25 | \$10,900 |
| 438318 | 781162 | 005 | 0016 | 0.181 | 1111 | \$12,370 | 25 | \$10,900 |
| 438319 | 781162 | 005 | 0017 | 0.183 | 1111 | \$12,370 | 25 | \$10,900 |
| 438320 | 781162 | 005 | 0018 | 0.184 | 1112 | \$12,370 | 25 | \$10,900 |
| 438321 | 781162 | 005 | 0019 | 0.196 | 1112 | \$12,370 | 25 | \$10,900 |
| 438322 | 781162 | 006 | 0001 | 0.199 | 1111 | \$12,370 | 25 | \$10,900 |
| 438323 | 781162 | 006 | 0002 | 0.161 | 1111 | \$12,370 | 25 | \$10,900 |
| 438324 | 781162 | 006 | 0003 | 0.161 | 1111 | \$12,370 | 25 | \$10,900 |
| 438325 | 781162 | 006 | 0004 | 0.196 | 1111 | \$12,370 | 25 | \$10,900 |

Village of Five Parks Present Worth Values

| | | | | | | | | |
|--------|--------|-----|------|-------|------|----------|----|--------------------|
| 438326 | 781162 | 006 | 0005 | 0.196 | 1111 | \$12,370 | 25 | \$10,900 |
| 438327 | 781162 | 006 | 0006 | 0.161 | 1111 | \$12,370 | 25 | \$10,900 |
| 438328 | 781162 | 006 | 0007 | 0.161 | 1111 | \$12,370 | 25 | \$10,900 |
| 438329 | 781162 | 006 | 0008 | 0.192 | 1111 | \$12,370 | 25 | \$10,900 |
| 438330 | 781162 | 007 | 0001 | 0.185 | 1112 | \$12,370 | 25 | \$10,900 |
| 438331 | 781162 | 007 | 0002 | 0.179 | 1112 | \$12,370 | 25 | \$10,900 |
| 438332 | 781162 | 007 | 0003 | 0.180 | 1112 | \$12,370 | 25 | \$10,900 |
| 438333 | 781162 | 007 | 0004 | 0.181 | 1111 | \$12,370 | 25 | \$10,900 |
| 438334 | 781162 | 007 | 0005 | 0.181 | 1111 | \$12,370 | 25 | \$10,900 |
| 438335 | 781162 | 007 | 0006 | 0.177 | 1111 | \$12,370 | 25 | \$10,900 |
| 438336 | 781162 | 007 | 0007 | 0.177 | 1111 | \$12,370 | 25 | \$10,900 |
| 438337 | 781162 | 007 | 0008 | 0.177 | 1111 | \$12,370 | 25 | \$10,900 |
| 438338 | 781162 | 007 | 0009 | 0.177 | 1111 | \$12,370 | 25 | \$10,900 |
| 438339 | 781162 | 007 | 0010 | 0.204 | 1111 | \$12,370 | 25 | \$10,900 |
| 438340 | 781162 | 007 | 0011 | 0.195 | 1111 | \$12,370 | 25 | \$10,900 |
| 438341 | 781162 | 007 | 0012 | 0.187 | 1111 | \$12,370 | 25 | \$10,900 |
| 438342 | 781162 | 007 | 0013 | 0.194 | 1111 | \$12,370 | 25 | \$10,900 |
| 438343 | 781162 | 007 | 0014 | 0.177 | 1111 | \$12,370 | 25 | \$10,900 |
| 438344 | 781162 | 007 | 0015 | 0.177 | 1111 | \$12,370 | 25 | \$10,900 |
| 438345 | 781162 | 007 | 0016 | 0.177 | 1111 | \$12,370 | 25 | \$10,900 |
| 438346 | 781162 | 007 | 0017 | 0.177 | 1111 | \$12,370 | 25 | \$10,900 |
| 438347 | 781162 | 007 | 0018 | 0.207 | 1111 | \$12,370 | 25 | \$10,900 |
| 438348 | 781162 | 007 | 0019 | 0.262 | 1111 | \$12,370 | 25 | \$10,900 |
| 438351 | 781162 | 007 | 0021 | 0.212 | 1111 | \$12,370 | 25 | \$10,900 |
| 438353 | 781162 | 007 | 0022 | 0.210 | 1111 | \$12,370 | 25 | \$10,900 |
| 438354 | 781162 | 007 | 0023 | 0.187 | 1111 | \$12,370 | 25 | \$10,900 |
| 438355 | 781162 | 007 | 0024 | 0.277 | 1111 | \$12,370 | 25 | \$10,900 |
| 438356 | 781162 | 007 | 0025 | 0.164 | 1111 | \$12,370 | 25 | \$10,900 |
| 438357 | 781162 | 007 | 0026 | 0.161 | 1111 | \$12,370 | 25 | \$10,900 |
| 438358 | 781162 | 007 | 0027 | 0.161 | 1111 | \$12,370 | 25 | \$10,900 |
| 438359 | 781162 | 007 | 0028 | 0.161 | 1111 | \$12,370 | 25 | \$10,900 |
| 438360 | 781162 | 007 | 0029 | 0.165 | 1111 | \$12,370 | 25 | \$10,900 |
| | | | | | | | | \$2,844,040 |

FILING #1

| SCH | SUBCD | BLK | LOT | ACRE | TAXCLS | PWVAL | %LOTFIN |
|--------|--------|-----|------|-------|--------|----------|---------|
| 439686 | 781160 | 007 | 0001 | 0.167 | 1112 | \$46,390 | 100 |
| 439687 | 781160 | 007 | 0002 | 0.149 | 1112 | \$46,390 | 100 |
| 439688 | 781160 | 007 | 0003 | 0.138 | 1112 | \$46,390 | 100 |
| 439689 | 781160 | 007 | 0004 | 0.138 | 1112 | \$46,390 | 100 |
| 439690 | 781160 | 007 | 0005 | 0.138 | 1112 | \$46,390 | 100 |
| 439698 | 781160 | 007 | 0013 | 0.144 | 1112 | \$46,390 | 100 |
| 439700 | 781160 | 007 | 0015 | 0.160 | 1112 | \$46,390 | 100 |
| 439701 | 781160 | 007 | 0016 | 0.160 | 1112 | \$46,390 | 100 |
| 439702 | 781160 | 007 | 0017 | 0.160 | 1112 | \$46,390 | 100 |
| 439703 | 781160 | 007 | 0018 | 0.161 | 1112 | \$46,390 | 100 |
| 439704 | 781160 | 007 | 0019 | 0.160 | 1112 | \$46,390 | 100 |
| 439705 | 781160 | 007 | 0020 | 0.165 | 1112 | \$46,390 | 100 |
| 439706 | 781160 | 007 | 0021 | 0.138 | 1112 | \$46,390 | 100 |
| 439707 | 781160 | 007 | 0022 | 0.138 | 1112 | \$46,390 | 100 |
| 439708 | 781160 | 007 | 0023 | 0.138 | 1112 | \$46,390 | 100 |

Village of Five Parks Present Worth Values

| | | | | | | | |
|--------|--------|-----|------|-------|------|----------|-----|
| 439709 | 781160 | 007 | 0024 | 0.138 | 1112 | \$46,390 | 100 |
| 439710 | 781160 | 007 | 0025 | 0.138 | 1112 | \$46,390 | 100 |
| 439711 | 781160 | 007 | 0026 | 0.138 | 1112 | \$46,390 | 100 |
| 439712 | 781160 | 007 | 0027 | 0.138 | 1112 | \$46,390 | 100 |
| 439713 | 781160 | 007 | 0028 | 0.171 | 1112 | \$46,390 | 100 |
| 439714 | 781160 | 007 | 0029 | 0.253 | 1112 | \$46,390 | 100 |
| 439715 | 781160 | 007 | 0030 | 0.168 | 1112 | \$46,390 | 100 |
| 439716 | 781160 | 007 | 0031 | 0.141 | 1112 | \$46,390 | 100 |
| 439717 | 781160 | 007 | 0032 | 0.147 | 1112 | \$46,390 | 100 |
| 439718 | 781160 | 007 | 0033 | 0.186 | 1112 | \$46,390 | 100 |
| 439719 | 781160 | 007 | 0034 | 0.250 | 1112 | \$46,390 | 100 |
| 439720 | 781160 | 007 | 0035 | 0.212 | 1112 | \$46,390 | 100 |
| 439721 | 781160 | 007 | 0036 | 0.172 | 1112 | \$46,390 | 100 |
| 439722 | 781160 | 007 | 0037 | 0.160 | 1112 | \$46,390 | 100 |
| 439723 | 781160 | 007 | 0038 | 0.181 | 1112 | \$46,390 | 100 |
| 439724 | 781160 | 008 | 0001 | 0.166 | 1111 | \$11,600 | 25 |
| 439725 | 781160 | 008 | 0002 | 0.141 | 1111 | \$11,600 | 25 |
| 439726 | 781160 | 008 | 0003 | 0.175 | 1111 | \$11,600 | 25 |
| 439727 | 781160 | 008 | 0004 | 0.175 | 1111 | \$11,600 | 25 |
| 439728 | 781160 | 008 | 0005 | 0.186 | 1111 | \$11,600 | 25 |
| 439729 | 781160 | 008 | 0006 | 0.210 | 1111 | \$11,600 | 25 |
| 439730 | 781160 | 008 | 0007 | 0.138 | 1111 | \$11,600 | 25 |
| 439731 | 781160 | 008 | 0008 | 0.163 | 1111 | \$11,600 | 25 |
| 439732 | 781160 | 008 | 0009 | 0.156 | 1111 | \$11,600 | 25 |
| 439734 | 781160 | 008 | 0011 | 0.187 | 1111 | \$11,600 | 25 |
| 439735 | 781160 | 008 | 0012 | 0.169 | 1111 | \$11,600 | 25 |
| 439736 | 781160 | 008 | 0013 | 0.209 | 1111 | \$11,600 | 25 |
| 439737 | 781160 | 008 | 0014 | 0.172 | 1111 | \$11,600 | 25 |
| 439738 | 781160 | 008 | 0015 | 0.206 | 1111 | \$11,600 | 25 |
| 439739 | 781160 | 008 | 0016 | 0.179 | 1111 | \$11,600 | 25 |
| 439740 | 781160 | 008 | 0017 | 0.146 | 1111 | \$11,600 | 25 |
| 439741 | 781160 | 008 | 0018 | 0.215 | 1111 | \$11,600 | 25 |
| 439742 | 781160 | 008 | 0019 | 0.187 | 1111 | \$11,600 | 25 |
| 439743 | 781160 | 008 | 0020 | 0.157 | 1111 | \$11,600 | 25 |
| 439744 | 781160 | 008 | 0021 | 0.181 | 1111 | \$11,600 | 25 |
| 439745 | 781160 | 008 | 0022 | 0.215 | 1111 | \$11,600 | 25 |
| 439746 | 781160 | 008 | 0023 | 0.227 | 1111 | \$11,600 | 25 |
| 439747 | 781160 | 008 | 0024 | 0.162 | 1111 | \$11,600 | 25 |
| 439748 | 781160 | 008 | 0025 | 0.174 | 1111 | \$11,600 | 25 |
| 439749 | 781160 | 008 | 0026 | 0.160 | 1111 | \$11,600 | 25 |
| 439750 | 781160 | 008 | 0027 | 0.138 | 1111 | \$11,600 | 25 |
| 439751 | 781160 | 008 | 0028 | 0.138 | 1111 | \$11,600 | 25 |
| 439752 | 781160 | 008 | 0029 | 0.160 | 1111 | \$11,600 | 25 |
| 439753 | 781160 | 008 | 0030 | 0.182 | 1111 | \$11,600 | 25 |
| 439754 | 781160 | 008 | 0031 | 0.161 | 1111 | \$11,600 | 25 |
| 439755 | 781160 | 008 | 0032 | 0.197 | 1111 | \$11,600 | 25 |
| 439756 | 781160 | 008 | 0033 | 0.230 | 1111 | \$11,600 | 25 |
| 439757 | 781160 | 008 | 0034 | 0.186 | 1111 | \$11,600 | 25 |
| 439758 | 781160 | 008 | 0035 | 0.160 | 1111 | \$11,600 | 25 |
| 439759 | 781160 | 008 | 0036 | 0.142 | 1111 | \$11,600 | 25 |
| 439760 | 781160 | 008 | 0037 | 0.146 | 1111 | \$11,600 | 25 |
| 439761 | 781160 | 008 | 0038 | 0.165 | 1111 | \$11,600 | 25 |

Village of Five Parks Present Worth Values

| | | | | | | | |
|--------|--------|-----|------|-------|------|----------|-----|
| 439762 | 781160 | 008 | 0039 | 0.161 | 1111 | \$11,600 | 25 |
| 439763 | 781160 | 008 | 0040 | 0.165 | 1111 | \$11,600 | 25 |
| 439764 | 781160 | 008 | 0041 | 0.177 | 1111 | \$11,600 | 25 |
| 439765 | 781160 | 008 | 0042 | 0.169 | 1111 | \$11,600 | 25 |
| 439766 | 781160 | 008 | 0043 | 0.180 | 1111 | \$11,600 | 25 |
| 439767 | 781160 | 008 | 0044 | 0.172 | 1111 | \$11,600 | 25 |
| 439768 | 781160 | 008 | 0045 | 0.180 | 1111 | \$11,600 | 25 |
| 439769 | 781160 | 008 | 0046 | 0.138 | 1111 | \$11,600 | 25 |
| 439770 | 781160 | 008 | 0047 | 0.138 | 1111 | \$11,600 | 25 |
| 439771 | 781160 | 008 | 0048 | 0.160 | 1111 | \$11,600 | 25 |
| 439772 | 781160 | 008 | 0049 | 0.160 | 1111 | \$11,600 | 25 |
| 439773 | 781160 | 008 | 0050 | 0.138 | 1111 | \$11,600 | 25 |
| 439774 | 781160 | 008 | 0051 | 0.139 | 1111 | \$11,600 | 25 |
| 439775 | 781160 | 008 | 0052 | 0.169 | 1111 | \$11,600 | 25 |
| 439776 | 781160 | 008 | 0053 | 0.246 | 1111 | \$11,600 | 25 |
| 439777 | 781160 | 008 | 0054 | 0.217 | 1111 | \$11,600 | 25 |
| 439778 | 781160 | 008 | 0055 | 0.144 | 1111 | \$11,600 | 25 |
| 439779 | 781160 | 008 | 0056 | 0.139 | 1111 | \$11,600 | 25 |
| 439780 | 781160 | 008 | 0057 | 0.139 | 1111 | \$11,600 | 25 |
| 439781 | 781160 | 008 | 0058 | 0.139 | 1112 | \$11,600 | 25 |
| 439782 | 781160 | 008 | 0059 | 0.139 | 1111 | \$11,600 | 25 |
| 439783 | 781160 | 008 | 0060 | 0.139 | 1111 | \$11,600 | 25 |
| 439784 | 781160 | 008 | 0061 | 0.139 | 1111 | \$11,600 | 25 |
| 439785 | 781160 | 008 | 0062 | 0.139 | 1111 | \$11,600 | 25 |
| 439786 | 781160 | 008 | 0063 | 0.164 | 1111 | \$11,600 | 25 |
| 439787 | 781160 | 008 | 0064 | 0.162 | 1112 | \$11,600 | 25 |
| 439788 | 781160 | 008 | 0065 | 0.138 | 1112 | \$11,600 | 25 |
| 439789 | 781160 | 008 | 0066 | 0.138 | 1112 | \$11,600 | 25 |
| 439790 | 781160 | 008 | 0067 | 0.138 | 1112 | \$11,600 | 25 |
| 439791 | 781160 | 008 | 0068 | 0.138 | 1112 | \$11,600 | 25 |
| 439792 | 781160 | 008 | 0069 | 0.138 | 1112 | \$11,600 | 25 |
| 439793 | 781160 | 008 | 0070 | 0.138 | 1112 | \$11,600 | 25 |
| 439794 | 781160 | 008 | 0071 | 0.138 | 1112 | \$11,600 | 25 |
| 439795 | 781160 | 008 | 0072 | 0.138 | 1111 | \$11,600 | 25 |
| 439796 | 781160 | 008 | 0073 | 0.184 | 1111 | \$11,600 | 25 |
| 439799 | 781160 | 011 | 0003 | 0.211 | 1111 | \$46,390 | 100 |
| 439800 | 781160 | 011 | 0004 | 0.174 | 1111 | \$46,390 | 100 |
| 439801 | 781160 | 011 | 0005 | 0.138 | 1111 | \$46,390 | 100 |
| 439823 | 781160 | 011 | 0027 | 0.172 | 1112 | \$46,390 | 100 |
| 439824 | 781160 | 011 | 0028 | 0.157 | 1112 | \$46,390 | 100 |
| 439825 | 781160 | 011 | 0029 | 0.138 | 1112 | \$46,390 | 100 |
| 439826 | 781160 | 011 | 0030 | 0.141 | 1112 | \$46,390 | 100 |
| 439827 | 781160 | 011 | 0031 | 0.138 | 1112 | \$46,390 | 100 |
| 439828 | 781160 | 011 | 0032 | 0.138 | 1112 | \$46,390 | 100 |
| 439829 | 781160 | 011 | 0033 | 0.138 | 1112 | \$46,390 | 100 |
| 439830 | 781160 | 011 | 0034 | 0.147 | 1112 | \$46,390 | 100 |
| 439831 | 781160 | 011 | 0035 | 0.200 | 1112 | \$46,390 | 100 |
| 439832 | 781160 | 011 | 0036 | 0.168 | 1112 | \$46,390 | 100 |
| 439833 | 781160 | 011 | 0037 | 0.147 | 1112 | \$46,390 | 100 |
| 439834 | 781160 | 011 | 0038 | 0.147 | 1112 | \$46,390 | 100 |
| 439835 | 781160 | 011 | 0039 | 0.147 | 1112 | \$46,390 | 100 |
| 439836 | 781160 | 011 | 0040 | 0.147 | 1112 | \$46,390 | 100 |

Village of Five Parks Present Worth Values

| | | | | | | | |
|--------------------|--------|-----|------|-------|------|----------|-----|
| 439837 | 781160 | 011 | 0041 | 0.147 | 1112 | \$46,390 | 100 |
| 439838 | 781160 | 011 | 0042 | 0.147 | 1112 | \$46,390 | 100 |
| 439839 | 781160 | 011 | 0043 | 0.148 | 1112 | \$46,390 | 100 |
| 439840 | 781160 | 011 | 0044 | 0.147 | 1112 | \$46,390 | 100 |
| 439841 | 781160 | 011 | 0045 | 0.152 | 1112 | \$46,390 | 100 |
| 439853 | 781160 | 013 | 0003 | 0.171 | 1111 | \$46,390 | 100 |
| 439867 | 781160 | 014 | 0007 | 0.218 | 1111 | \$46,390 | 100 |
| \$3,340,260 | | | | | | | |

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| | | | | | | | | | |
|------------------------|--------|-----|------|-------|------|----------|-----|----|---------------|
| 439887 | 781160 | 016 | 0001 | 0.083 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439888 | 781160 | 016 | 0002 | 0.077 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439889 | 781160 | 016 | 0003 | 0.090 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439890 | 781160 | 016 | 0004 | 0.085 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439891 | 781160 | 016 | 0005 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439892 | 781160 | 016 | 0006 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439893 | 781160 | 016 | 0007 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439894 | 781160 | 016 | 0008 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439895 | 781160 | 016 | 0009 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439896 | 781160 | 016 | 0010 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439897 | 781160 | 016 | 0018 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439898 | 781160 | 016 | 0012 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439899 | 781160 | 016 | 0013 | 0.078 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439900 | 781160 | 016 | 0014 | 0.078 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439901 | 781160 | 016 | 0015 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439902 | 781160 | 016 | 0016 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439903 | 781160 | 016 | 0017 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439904 | 781160 | 016 | 0011 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439905 | 781160 | 016 | 0019 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439906 | 781160 | 016 | 0020 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439907 | 781160 | 016 | 0021 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439908 | 781160 | 016 | 0022 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439909 | 781160 | 016 | 0023 | 0.085 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439913 | 781160 | 017 | 0004 | 0.085 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439918 | 781160 | 017 | 0007 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439919 | 781160 | 017 | 0008 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439920 | 781160 | 017 | 0009 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439921 | 781160 | 017 | 0010 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439922 | 781160 | 017 | 0011 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439923 | 781160 | 017 | 0012 | 0.079 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439924 | 781160 | 017 | 0013 | 0.079 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439925 | 781160 | 017 | 0014 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439926 | 781160 | 017 | 0015 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439927 | 781160 | 017 | 0016 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439928 | 781160 | 017 | 0017 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439929 | 781160 | 017 | 0018 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439930 | 781160 | 017 | 0019 | 0.073 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| 439933 | 781160 | 017 | 0021 | 0.085 | 1112 | \$46,390 | 100 | \$ | 32,120 |
| \$ 1,220,560.00 | | | | | | | | | |