<table>
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<tr>
<th>Indicator</th>
<th>Value/Price</th>
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<tr>
<td><strong>INCOME CAPITALIZATION</strong></td>
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<tr>
<td><strong>COST</strong></td>
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<tr>
<td><strong>RECONCILED/FINAL VALUE</strong></td>
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<td><strong>LAND ASSESSED VALUE</strong></td>
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<tr>
<td><strong>IMPROVED ASSESSED VALUE</strong></td>
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</tbody>
</table>

**Effective Gross Income:**

**Total Operating Expense:**

**Net Operating Income:**

**Capitalization Rate (loaded):**

**DIFFERENCE:** 2021 OPA Assessed Value less Opinion of Value = $ 

**ABATEMENT:**  

**LAND VALUE INCREASE ONLY?**

**Use of Property:**

- Office  
- Apartments  
- Commercial  
- Hotel  
- Mixed Use  
- Residential  
- Vacant Land  
- Other

**Highest and Best Use:**

**Site/Land Area:**  

**Gross Building Area:**  

**Rentable Area:**  

**Zoning:**

**REMINDER**

Restricted Use Appraisals will be given the weight determined by the Board.