

# FEB 1 4 2003

1600 Boston-Providence Highway Walpole, MA 02081 Telephone: 508 668-8455 Facsimile: 508 668-6344

February 11, 2003

Ms. Jennifer Goldson Planning Department – City of Newton 1000 Commonwealth Avenue Newton, MA 02459

# RE: A Single Family Home and a Vacant Lot Elgin Street, Newton, MA

Dear Ms. Goldson:

Enclosed please find the appraisals of the above referenced property. Per our agreement, we have completed individual appraisals and arrived at the following opinions of value:

Market Value of Parcel 42 (Lot B) as a standalone lot - \$700,000

Market Value of Parcels 41 (180 Elgin Street) and 42 (Lot B) as a single property (owner's interest <u>before</u> sale) - \$2,980,000

Market Value of Parcel 41 (180 Elgin Street) assuming parcel 42 (Lot B) is sold to the City of Newton and preserved as open space through conservation easements (owner's interest <u>after</u> sale) - \$2,370,000

Please feel free to call with any comments regarding the attached appraisals.

Respectfully submitted,

Andrew J. Boggini



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A Single Family Home and a Vacant Lot

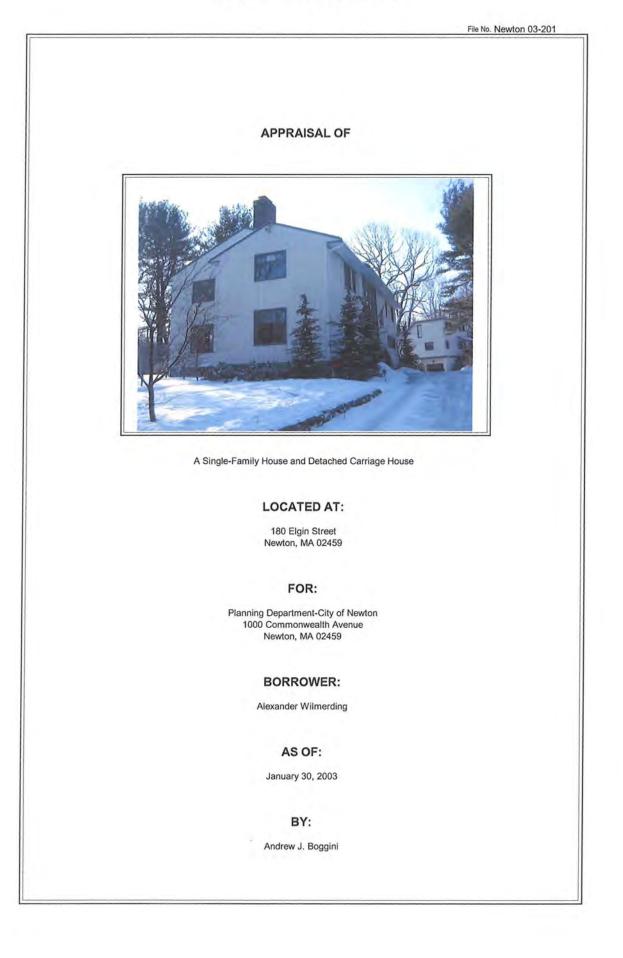
located at: 180 Elgin Street Newton, Massachusetts

Effective Valuation Date: January 30, 2003

Prepared for: Ms. Jennifer Goldson Planning Department – City of Newton 1000 Commonwealth Avenue Newton, MA 02459

Table of Contents	1	A Single Family House and Detached Carriage House File No. Newton 03-201
	2	A Vacant Parcel of Land File No. Newton 03-201L
	3	A Single Family House with an Excess Land Parcel File No. 03-201X
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# **BOGGINI REALTY ADVISORS**



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Newton			SI	ate MA	Zip Code 024	159
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\$ (000)		()F3)	One family			_
300 Lot			2-4 family	20%		S
2500 Hig			Multi-family			
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topping and	a am	ing est	aonsnin	ents is wi	thin walking	distance
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s mature.	-	Train			1	
DN		1	EMENT		INSULATIO	
No		Area	Sg.Ft. 1		Roof C	
N/A		% Fir	nished 4	5	Ceiling C	ncld
Yes		Ceilin		rywall		ncld []
N/A		Walls	_	rywall		ncld
None noted	d	Floor		arpet/Tile		
None noted		and the second s	de Entry N			
		Uuisi	na cunà. V	M	Ucknown	
None noted		1		1.0.3.52	1	
Rec. Rm.	Bedro	_	# Baths	Laundry	Other	Area Sq.
	1		1		1	1,9
	_		.5			1,9
	4		2			1,9
				-		
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airs	5	Patio 1	WA		Garage 3	# of
	X	Deck			Attached	N/A
attle		Porch 1	N/A	$ \cup$	Detached	Yes
por [		Fence 1	N/A		Built-In	
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nished	71	1.1		- 7	Driveway	
and a local sector of the sect				5	Lennenny	
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ESTIMATED RITE VA	ALLIE-			APPRAISAL R		File No. Newton	
	ALUE.		1,250,			uch as, source of cost	
	DUCTION COST-NEW OF					and for HUD, VA and	FmHA, the
	950 Sq. Ft. @ \$_175.		31,250	estimated remain			1.00
Carr Hse Apt 12	00 Sq. Fl. @\$ 100.	00 = 12	20,000	Site value base	ed on market o	data for an oversized	parcel. The
Finished Basem	ent	= 2	25,000	unit cost estim	ates are based	d on the quality of co	Instruction
the second s	) Sq. Ft. @\$ 50.					g, discussions with a	
Total Estimated Cost	New New	= \$ 88				carriage house apa	
Total Estimated Cost	New						
	al Functional Extern			the second se		the garage. Physica	
Depreciation 17%	0% 0%	= \$14	9,813	depreciation is	estimated via	the age/life method.	
Depreciated Value of	Improvements	= 5	731,	437			
	Improvements			000			
	BY COST APPROACE						
	1				10.0		
ITEM	SUBJECT	COMPARABLE		COMPARABLE		COMPARABLE	NO. 3
180 Elgin Street		349 Commonweal	th	51 Winthrop Stree		20 Malubar Lane	
Address Newton		Newton		Newton		Newton	
Proximity to Subject	1	1.25 Miles		2.28 Miles		2.31 Miles	
Sales Price	S	S	1,800,000	S	2,100,000	S	1,700,00
Price/Gross Liv. Area	S 0.00 Ø	s 497.79 Ø		s 600.00 Ø		s 382.19 Ø	
Data and/or	0.00 14	MLS # 30576580		MLS # 30598807		MLS # 30538177	
		mac n courceet		11120 11 00000001			
Verification Sources	DECODINE (1)	DECODINE		DECODIOTION	1	DEGODIOTION I	10.570.0
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-) \$ Adjustment	DESCRIPTION	+ (-) \$ Adjustment	DESCRIPTION	+(-)-\$ Adjustment
Sales or Financing		None		None		None	
Concessions				1.			
Date of Sale/Time		3/08/2002	90,000	4/22/2002	94 500	1/30/2002	102,00
	Auproce	the second s	50,000		04,000		102,00
Location	Average	Similar		Similar		Similar	
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple	
Sile	52,220 Sq.Ft.	27548	250,000	22450	250,000	28,391 Sq.Ft.	250,00
View	Good/Excellent	Inferior	90,000	Inferior	105,000	the second s	85,00
Design and Appeal	Cont/Col	Mediterranean	00,000	Colonial	100,000	Col/Cape	20,00
		the second s		The last is a second se			
Quality of Construction	Average	Average		Average		Average :	
Age	50 Yrs.	82 yrs		140 yrs	19 10 10 10 10 10 10 10 10 10 10 10 10 10	40 Yrs.	
Condition	Good	Good		Good/Superior	-105,000	Good	
Above Grade	Total Borns Baths	Total Bdims Ballis		Total Bitms Baths		Total Borms Balhs	
	10: 4: 2.50	9 4 2.50		14 6 4.50	-15,000		-22,50
			00.100				
Gross Living Area	3,950 Sq.Ft.	3,616 Sq.Ft.	33,400		45,000		-49,80
Basement & Finished	Full Basement	Full Basement	2 C 1	Full Basement		Full Basement	
Rooms Below Grade	45% Finished	Part. Finished		Unfinished	10,000	Part. Finished	
Functional Utility	Typical	Typical	-	Typical		Typical	
	FRAR C/Air	FRAR C/Air		FRAR C/Air		FRAR C/Air	
Heating/Cooling				1			
Energy Efficient Items	N/A	N/A		N/A		N/A	
Garage/Carport	3 DTTD	None	30,000	2 DTTD	10,000	2 DTTD	10,00
Porch, Patio, Deck,	Deck	Patio		Deck 3		Deck, Patio	
Fireplace(s), etc.	3 Fireplaces	2 Fireplaces	5.000	3 Fireplaces		2 Fireplaces	5,00
						1	
Fence, Pool, etc.	Carriage House	None	100 000	Carriage House	50,000	None	+100,000
Fence, Pool, etc.	Camage nouse	7 7 7 7					
Other		X + L - :S	596,400	[X] + [] - [\$	444,500	and the second se	479,70
Other Net Adj. (total)		Gross: 33.2%		Gross: 32.6%	Sec. 7.64	Gross: 36.7%	
Other		51055. 50.270	2.398.400	Net: 21.2% \$	2,544,500	Net: 28.2% \$	
Other Net Adj. (total) Adjusted Sales Price of Comparable		Net: 33.2% \$		neighborhood, etc. ): S	ee Attached A	Addendum for explan	ation of
Other Net Adj. (total) Adjusted Sales Price of Comparable Comments on Sales 6	Comparison (including th	Net: 33.2% \$	npatibility to the i	2 100 000 After adiu	istments the r		0
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Boggini Realty Advisors

Borrower: Alexander Wilmerding	File No.	o.: Newton 03-201
Property Address: 180 Elgin Street	Case	No.:
City: Newton	State: MA	Zip: 02459

## **Additional Features**

There is a detached carriage house that contains the 3-car garage and an apartment. The apartment contains 1,200 square feet of living area on 2 floors above the garage. The apartment is comprised of a kitchen, living room, 2 bedrooms, and 1.5 bathrooms. This apartment features hardwood floors, drywall walls, wood ceilings, and numerous fixed and casement windows. The views from the carriage house are excellent. The apartment was renovated in the past 3 years and is in good condition. The owner estimated total renovation costs related to the carriage house at \$80,000. The unit is rented for \$2050 a month.

**Comments on Sales Comparison**All sales are adjusted by 0.5% per month for improving market conditions. While median price appreciation over the past 2 years has ranged between 12-15% annually, the high-end segment of the market has realized a slower appreciation rate. We have estimated that the land sales, which will support homes in the \$1.5M to \$3.0M range, have appreciated by 0.5% per month, or 6% annually.

All 3 sales adjusted by \$250,000 for site size, which is based on the subject's surplus land which affords greater privacy. The adjustment was estimated based on the underlying land/site value of the sales in comparison with the underlying land/site value of the subject.

The subject possesses one of the more unique settings in Newton, with 270 degree views of the Hammond park Reservation. The view from the subject site is of a protected forest. While difficult to gauge the impact of the subject's view, it is my opinion that an adjustment of at least 5% to each of the sales is warranted. In this analysis, the vacant Lot B is assumed sold to the City of Newton and preserved as open space, thereby, maintaining the view amenity in perpetuity.

Additional adjustments were made for age/condition, bathroom count, GLA (\$100 per square fool), finished basement, garage bays, and fireplaces.

The subject property has a detached carriage house that contains the 3-car garage and a 1,200 square foot apartment. The apartment is in good condition and is an attractive amenity. We have made a \$100,000 to sales 1 and 3 for not having a carriage house, and sale 2 was adjusted \$50,000 for having an inferior carriage house.

### SUBJECT PROPERTY PHOTO ADDENDUM

Borrower: Alexander Wilmerding	File N	o.: Newton 03-201
Property Address: 180 Elgin Street	Case	No.:
City: Newton	State: MA	Zip: 02459
Lender: Planning Department-City of Newton		



# FRONT VIEW OF SUBJECT PROPERTY

Appraised Date: January 30, 2003 Appraised Value: \$ 2,370,000



REAR VIEW OF SUBJECT PROPERTY



STREET SCENE

## COMPARABLE PROPERTY PHOTO ADDENDUM

Borrower: Alexander Wilmerding	File No.: Newton 03-201				
Property Address: 180 Elgin Street	Case	No.:			
City: Newton	State: MA	Zip: 02459			
Lender: Planning Department-City of Newton					



# COMPARABLE SALE #1

349 Commonwealth Newton Sale Date: 3/08/2002 Sale Price: \$ 1,800,000



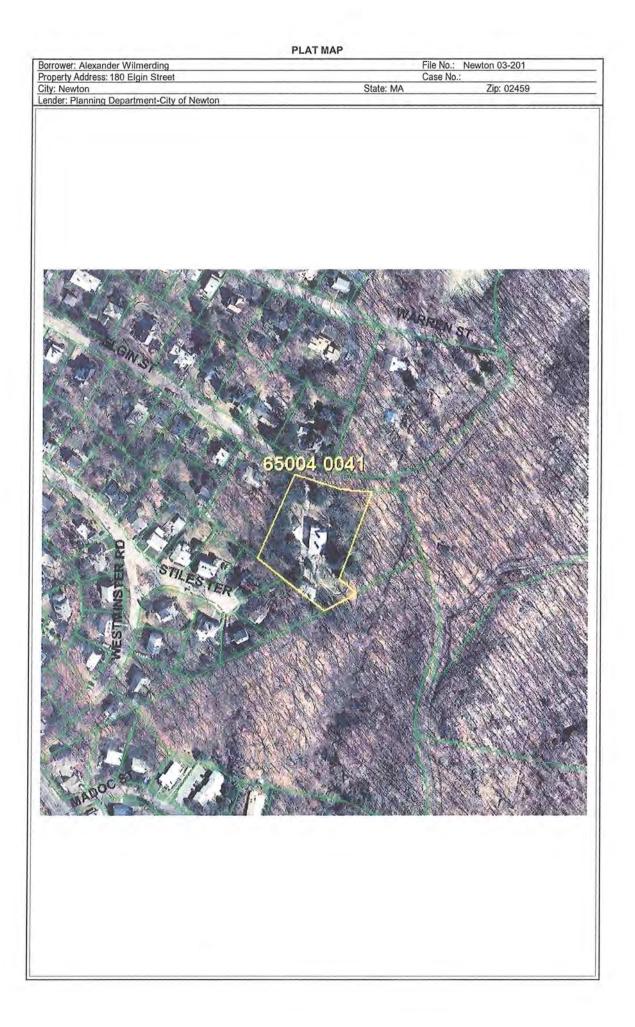
### **COMPARABLE SALE #2**

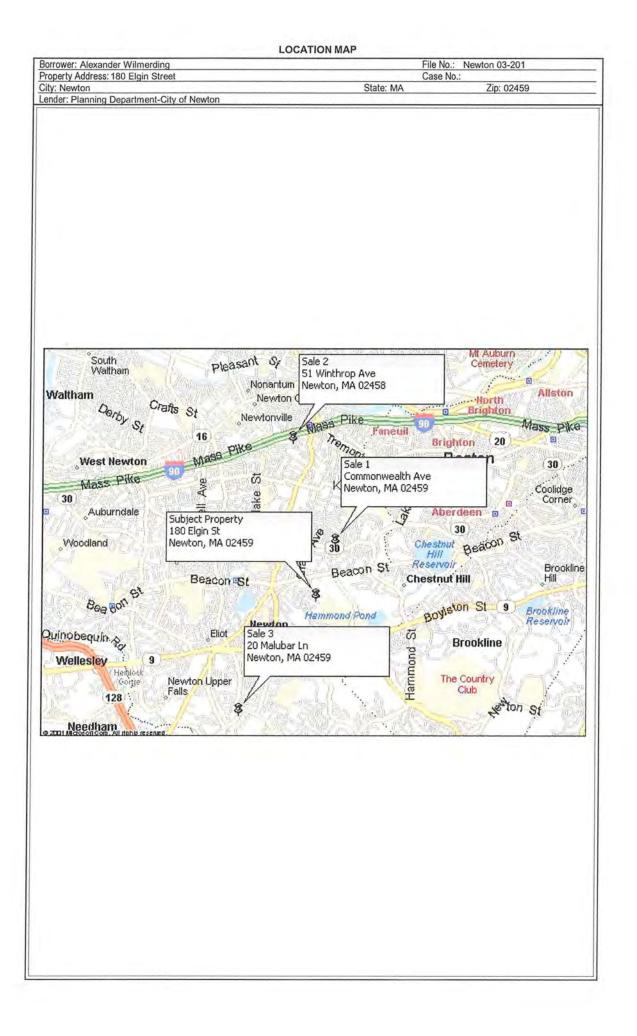
51 Winthrop Street Newton Sale Date: 4/22/2002 Sale Price: \$ 2,100,000



## COMPARABLE SALE #3

20 Malubar Lane Newton Sale Date: 1/30/2002 Sale Price: \$ 1,700,000





#### File No. Newton 03-201

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he considers his own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions\* granted by anyone associated with the sale.

\*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the Appraiser's judgment.

### STATEMENT OF LIMITING CONDITIONS AND APPRAISER'S CERTIFICATION

CONTINGENT AND LIMITING CONDITIONS: The appraiser's certification that appears in the appraisal report is subject to the following conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.

2. The appraiser has provided a sketch in the appraisal report to show approximate dimensions of the improvements and the sketch is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size.

3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.

4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.

5. The appraiser has estimated the value of the land in the cost approach at its highest and best use and the improvements at their contributory value. These separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used.

6. The appraiser has noted in the appraisal report any adverse conditions (such as, needed repairs, depreciation, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.

7. The appraiser obtained the information, estimates, and opinions that were expressed in the appraisel report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties,

8. The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice.

9. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that completion of the improvements will be performed in a workmanlike manner.

10. The appraiser must provide his or her prior written consent before the lender/client specified in the appraisal report can distribute the appraisal report (including conclusions about the property value, the appraiser's identity and professional designations, and references to any professional appraisal organizations or the firm with which the appraiser is associated ) to anyone other than the borrower; the mortgagee or its successors and assigns; the mortgage insurer; consultants; professional appraisal organizations; any state or federally approved financial institution; or any department, agency, or instrumentality of the United States or any state or the District of Columbia; except that the lender/client may distribute the property description section of the report only to data collection or reporting service(s) without having to obtain the appraiser's prior written consent. The appraiser's written consent and approval must also be obtained before the appraisal can be conveyed by anyone to the public through advertising, public relations, news, sales, or other media.

#### APPRAISERS CERTIFICATION: The Appraiser certifies and agrees that:

1. I have researched the subject market area and have selected a minimum of three recent sales of properties most similar and proximate to the subject property for consideration in the sales comparison analysis and have made a dollar adjustment when appropriate to reflect the market reaction to those items of significant variation. If a significant item in a comparable property is superior to , or more favorable than, the subject property, I have made a negative adjustment to reduce the adjusted sales price of the comparable and, if a significant item in a comparable property is inferior to, or less favorable than the subject property. I have made a positive adjustment to increase the adjusted sales price of the comparable.

2. I have taken into consideration the factors that have an impact on value in my development of the estimate of market value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge, that all statements and information in the appraisal report are true and correct.

3. I stated in the appraisal report only my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the contingent and limiting conditions specified in this form.

4. I have no present or prospective interest in the property that is the subject to this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or the estimate of market value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property.

5. I have no present or contemplated future interest in the subject property, and neither my current or future employment nor my compensation for performing this appraisal is contingent on the appraised value of the property.

6. I was not required to report a predetermined value or direction in value that favors the cause of the client or any related party, the amount of the value estimate, the attainment of a specific result, or the occurrence of a subsequent event in order to receive my compensation and/or employment for performing the appraisal. I did not base the appraisal report on a requested minimum valuation, a specific valuation, or the need to approve a specific mortgage loan.

7. 1 performed this appraisal in conformity with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place as of the effective date of this appraisal, with the exception of the departure provision of those Standards, which does not apply. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate I developed is consistent with the marketing time noted in the neighborhood section of this report, unless I have otherwise stated in the reconciliation section.

8. I have personally inspected the interior and exterior areas of the subject property and the exterior of all properties listed as comparables in the appraisal report. I further certify that I have noted any apparent or known adverse conditions in the subject improvements, on the subject site, or on any site within the immediate vicinity of the subject property of which I am aware and have made adjustments for these adverse conditions in my analysis of the property value to the extent that I had market evidence to support them. I have also commented about the effect of the adverse conditions on the marketability of the subject property.

9. I personally prepared all conclusions and opinions about the real estate that were set forth in the appraisal report. If I relied on significant professional assistance from any individual or individuals in the performance of the appraisal or the preparation of the appraisal report. I have named such individual(s) and disclosed the specific tasks performed by them in the reconciliation section of this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in the report; therefore, if an unauthorized change is made to the appraisal report. I will take no responsibility for it.

#### EXTRAORDINARY ASSUMPTION

This appraisal is of 180 Elgin Street, and excludes Lot B, an adjacent 31,515 square foot lot owned by the same owner. The appraisal is based on the extraordinary assumption that Lot B is sold to the City of Newton and preserved as open space.

SUPERVISORY APPRAISER'S CERTIFICATION: If a supervisory appraiser signed the appraisal report, he or she certifies and agrees that: I directly supervise the appraiser who prepared the appraisal report, have reviewed the appraisal report, agree with the statements and conclusions of the appraiser, agree to be bound by the appraiser's certifications numbered 4 through 7 above, and am taking full responsibility for the appraisal and the appraisal report.

ADDRESS OF PROPERTY APPRAISED: 180 Elgin Street, Newton, MA 02459

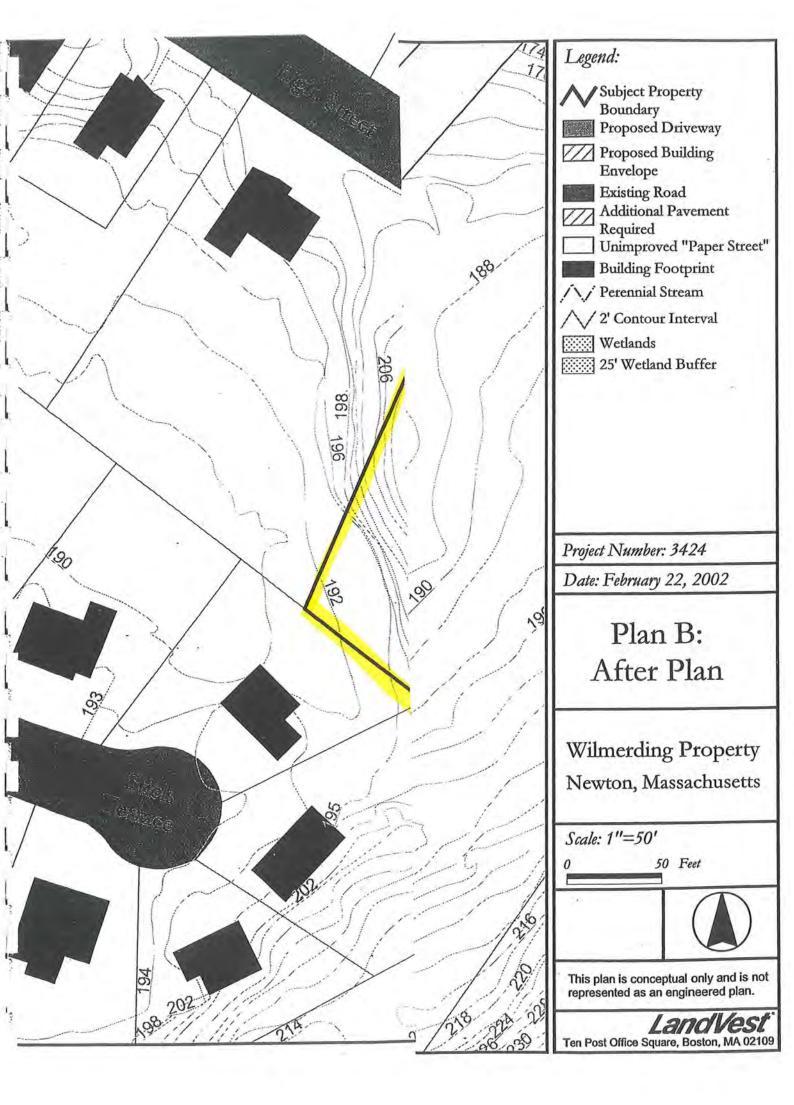
APPRAISER:

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11	115-
nature:	THE
me: Andrew J Boggini	
te Signed: 02/11/2003	~
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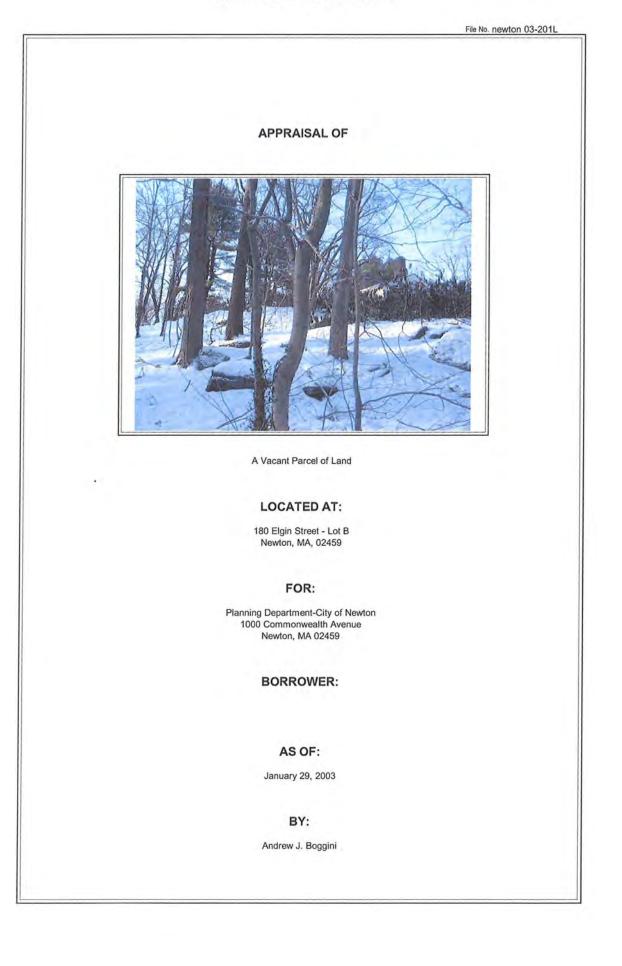
SUPERVISORY APPRAISER (	only	(if required)	
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Name:	
Date Signed	k
State Certifi	cation #:
or State Lice	ense #:
State:	
Evaluation D	ate of Certification or License:

Freddie Mac Form 439 6-93



# **BOGGINI REALTY ADVISORS**



# **BOGGINI REALTY ADVISORS**



| City Newton   |  | County Mid   | dlesex   |   
   
  | State /  | MA  
  | Zip Cod  | fe 024   | 459  |                             
  | 10.000  | Price   | 18   
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   | \$  |  | -  
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| Sale Price \$ N/A   |  | late of Sale N   | N/A  |   
   
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  |  |  |  | Appraised                   
  |   | gage Type   |  
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   | s   | _  | -  
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|   | ning Department<br>vealth Avenue, N  |  |  |   
   
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  | -12  | PUD  |  | n (HUD/VA)                  
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  | 75%  |   
  |  | aı<br>ter 25%  |  | Employme                    
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| DEMAND/SUPPLY   |  | Shortage   |  |   
   
  | Balance  |   
  |  | er Suppl   | ly   | Convenien                   
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| MARKETING TIME  |  | Under 3 Mos.   |  | X 3-6   
   
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  | MINANT   | 15  
  | NGLEFA   | MILYH  | IOUSING  | Recreation                  
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| Single Family   | 55% Not Li   | kely   | X  | OCCUP   
   
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  | PRICE  |  | AGE  | Adequacy                    
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   | Ц   |  |  
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| 2-4 Family  | 20% Likely   |  | Ы  | Owner   
   
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  | \$(000)  |  | (yrs)  | Property C                  
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   | Ц   |  |  
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| Multi-Family  | 10% In proc  | Cess   | U  | Tenant  
   
  |  |   
  |  | Low  | New  |                             
  |   |   | Cond.  
   | Ч   |  |  
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| Commercial  | 10% To:  |  |  | Vacant (  
   
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  | 2500   |  | 100  | 1.000.000.000               
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   | Н   | 贤<br>上   |  
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| Industrial  | 0%<br>5%   |  |  | Vacant (  
   
  | over 5%)   |   
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| Vacant  |  | he profer of   | in the second  |   
   
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| Electricity   |  |  |  |   
   
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| Gas X   | <li></li>  |  | /Gutter  | N/A   
   
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  |   | N/A   | 1  
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| Water X   | <u> </u>   | Sidev  |  | N/A   
   
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| Sanitary Sewer  | 3  |  | at Lights  | N/A   
   
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  | - 4  | -  | 5 1  | FEMA Flood                  
  |   |   | 011  
   | - 1/3   | X  |  
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| Storm Sewer X<br>Comments (Appare   | N  | Alley  |  | None  
   
  | 11111  | 100   
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   | 0,000  |
| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time   | market reaction to it<br>han, the subject property<br>the subject property<br>180 Elgin St<br>Newton<br>\$<br>t \$<br>t \$<br>t \$<br>Good   | oose items of<br>poetry, a minor<br>reet - 138<br>New<br>2.31<br>N/A<br>2.31<br>N/A<br>2.31<br>N/A<br>MLS<br>DN<br>Non<br>6/20<br>Sup  | significan<br>as (-) adju<br>djustmeni<br>Valenti<br>vton<br>I Miles<br>28<br>5 #3039<br>DESCRIP<br>te Noted<br>0/2000<br>erior 5%<br>rior/Bus   | It variations in a second seco  
   
  | n between 11<br>made, thus<br>, thus increa<br>E NO. 1<br>net<br>725<br>725<br>100<br>100<br>100<br>100<br>100<br>100<br>100<br>100<br>100<br>10   | he sub<br>reduci<br>asing th<br>5,000<br>stmeet   
  | 37 Bal<br>Newto<br>3.34 M<br>S<br>MLS #<br>DE<br>None 1<br>11/01/  | d han c<br>compara<br>dicated<br>dicated<br>cOM<br>ldpate<br>on<br>Miles<br>43063.3<br>SCRIP<br>Noted<br>2002<br>ior 10  | onsidere<br>able prop<br>value of<br>e of the s<br>IPARABI<br>e Hill R<br>S<br>3.70(2)<br>2797<br>TION   | d these in the<br>orties. If a subject if a subject if a subject if a construction of the subject if a subject i  | e mark<br>iignifici<br>a signifi<br>c,000<br>isoo   
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| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View  | In market reaction to it<br>(han, the subject property<br>(han subject property<br>180 Elgin St<br>Newton<br>\$<br>t \$<br>TS DESCRIPTIC<br>Good<br>Good/Excelle   | iose items of posity, a minor           prect - 138           rect - 138           New           2.31           N/A           zl \$           MLS           DN           6/20           Sup           6/20           Sup           ent           infer   | significan<br>as (-) adju<br>djustmeni<br>Valenti<br>vton<br>I Miles<br>28<br>5 #3039<br>DESCRIP<br>te Noted<br>0/2000<br>erior 5%<br>rior/Bus   |
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| adjustment, reflecting<br>te, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area   | market reaction to it<br>han, the subject property<br>ban, the subject property<br>SUBJECT<br>180 Elgin St<br>Newton<br>S<br>t S<br>TS DESCRIPTIO<br>Good<br>Good/Excelle<br>31515   | nose items of post, a minor po   | significan<br>significan<br>si (-) adju<br>djustment<br>Valenti<br>vton<br>1 Miles<br>28<br>5 #3039<br>DESCRIP<br>ie Noted<br>0/2000<br>errior 5%<br>rior/Bus<br>29  | APARABL<br>APARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPARABL<br>NPA  
   
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   | NO. 3<br>NO. 3<br>Lot 8A<br>*(-\$\$Adyu<br>106<br>-42<br>42<br>-150  | 0,000<br>stment<br>3,250<br>2,500  |
| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils   | market reaction to IV<br>han, the subject property<br>SUBJECT<br>180 Elgin St<br>Newton<br>S<br>S<br>TS DESCRIPTIO<br>Good<br>Good/Excelle<br>31515<br>Sloping/Roct  | nose items of post, a minor po   | significan<br>significan<br>si (-) adju<br>Valenti<br>vton<br>1 Miles<br>28<br>5 #3039<br>DESCRIP<br>te Noted<br>0/2000<br>erior 5%<br>rior/Bus<br>29<br>Ding/Roc<br>ting<br>e   | A String of Second Seco   
   
   | an between flip made, flups, inmade, flups, indiced, state, indiced, indited, indiced, indiced, indiced, indiced, indiced, i  | stmaol<br>(3,375<br>(3,250)<br>(0,000)<br>(0,000)  | aet and c<br>a the inne<br>37 Bal<br>Newto<br>3.34 M<br>S<br>MLS #<br>DE<br>None I<br>11/01/<br>Superi<br>Inferio<br>23455<br>Stopin<br>Exist h  | d han c comparadore<br>comparadore<br>idoated<br>dicated di<br>idoated<br>on<br>Ailes<br>A3063:<br>sccip<br>Noted<br>2002<br>ior 10<br>ir<br>gg/Goo<br>ig<br>House  
  | ontidere<br>bile prop<br>value of the s<br>dPARABI<br>B Hill R<br>S<br>3.7002<br>2797<br>TION<br>1<br>9%   | d these in th<br>erties. If a subject<br>is aboject or additional subject<br>E.N.O. 2<br>oad<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,0         | e mark<br>iignifici<br>, signifi<br>, significi<br>, s   | 97 For<br>Newtor<br>3.74 M<br>\$<br>MLS #<br>DES<br>None N<br>12/18/2<br>Superior<br>15000<br>Level/In<br>Existing<br>None  
   | Ihe complexity in the complexity of the complexi   | PARABLE<br>PARABLE<br>PARABLE<br>S<br>69 Ø<br>3100<br>ON  | 100<br>-150<br>-150<br>-150<br>-150<br>-100  | 0,000   
  |
| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage   | market reaction to it<br>han, the subject property<br>be subject property<br>SUBJECT<br>1800 Elgin St<br>Newton<br>S<br>t<br>S<br>DESCRIPTIO<br>Good<br>Good/Excellit<br>31515<br>Stoping/Roct<br>Required   | nose items of posty a minor po   | significan<br>significan<br>si (-) adju<br>Valenti<br>vton<br>1 Miles<br>28<br>5 #3039<br>DESCRIP<br>te Noted<br>0/2000<br>erior 5%<br>rior/Bus<br>29<br>Ding/Roc<br>ting<br>te  | MPARABL<br>MPARABL<br>MPARABL<br>MPARABL<br>MPARABL<br>S<br>3.1820<br>0040<br>TION<br>1<br>6<br>y Strt<br>ck<br>(]- [s  
   
  | an between flip made, flups, inmade, flups, indiced, state, indiced, indited, indiced, indiced, indiced, indiced, indiced, i  | he sub<br>reduci<br>saing ()<br>5,000<br>stmant<br>2,375<br>3,250<br>2,500<br>0,000  | art and c<br>a the inne<br>37 Bal<br>Newto<br>3.34 M<br>S<br>MLS #<br>DE<br>None I<br>11/01/<br>Superi<br>Inferio<br>23455<br>Slopin,<br>Exist h  
  | d han c<br>compara<br>compara<br>(condicated<br>addicated<br>com<br>(condicated<br>con<br>(condicated<br>con<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(  | onsidere<br>bible prop<br>value of the s<br>of the s<br>APARABI<br>a Hill R<br>S<br>S<br>2797<br>TION<br>4<br>%<br>b<br>b<br>c<br>c<br>c<br>c<br>c<br>c<br>c<br>c<br>c<br>c<br>c<br>c<br>c   | d these in th<br>erties. If a subject<br>is aboject or additional subject<br>E.N.O. 2<br>oad<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,025<br>1,0         | e mark<br>iignifici<br>, signifi<br>, significi<br>, s   | 97 Ford<br>Newtor<br>3.74 M<br>\$<br>MLS #<br>DES<br>None N<br>12/18/2<br>Superio<br>Inferior<br>25000<br>Level/F<br>Existing  
  | In the composition of the compos   | PARABLE<br>PARABLE<br>Penue<br>\$<br>69/0<br>3100<br>ON   | 100<br>-150<br>-150<br>-150<br>-150<br>-100  | 0,000  
   |
| adjustment, reflecting<br>te, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ SqUare Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)   | market reaction to it<br>han, the subject property<br>be subject property<br>SUBJECT<br>1800 Elgin St<br>Newton<br>S<br>t<br>S<br>DESCRIPTIO<br>Good<br>Good/Excellit<br>31515<br>Stoping/Roct<br>Required   | iose items of posetivity a minor           preet -         138           reet -         138           reet -         138           N/A         2.31           N/A         2           X         MLS           DN         Non           6/200         Sup           ent         Infer           2577         Ky           Non         14           Gross         Non  | significan<br>significan<br>si (-) adju<br>Valenti<br>vton<br>1 Miles<br>28<br>5 #3039<br>DESCRIP<br>te Noted<br>0/2000<br>erior 5%<br>rior/Bus<br>29<br>Ding/Roc<br>ting<br>te<br>(x<br>x<br>x<br>x<br>5 5  | A Street 13<br>A Str  
   
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| adjustment, reflecting<br>te, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ SqUare Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject  | Market reaction to IV<br>Man, the subject property<br>() the subject proper | iose items of posetity, a minor           preet -         138           reet -         138           via plus (+) a         2.31           N/A         2.31           VIA         35           MLS         MLS           DN         6/20           Sup         6/20           Sup         1nfer           257;         Ky           Slop         14           Gross         Net:   | significan<br>significan<br>si (-) adju<br>Valenti<br>vton<br>1 Miles<br>28<br>8 #3039<br>DESCRIP<br>ie Noted<br>0/2000<br>erior 5%<br>rior/Bus<br>29<br>Ding/Roc<br>iling<br>e<br>is (  | APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA   
   
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| adjustment, reflecting<br>te, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ SqUare Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)   | Market reaction to IV<br>Man, the subject property<br>() the subject proper | iose items of posetity, a minor           preet -         138           reet -         138           via plus (+) a         2.31           N/A         2.31           VIA         35           MLS         MLS           DN         6/20           Sup         6/20           Sup         1nfer           257;         Ky           Slop         14           Gross         Net:   | significan<br>significan<br>si (-) adju<br>Valenti<br>vton<br>1 Miles<br>28<br>8 #3039<br>DESCRIP<br>ie Noted<br>0/2000<br>erior 5%<br>rior/Bus<br>29<br>Ding/Roc<br>iling<br>e<br>is (  | APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA   
   
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  | 97 Fore<br>Newtor<br>3.74 M<br>\$<br>MLS #<br>DES<br>None N<br>12/18/2<br>Superio<br>Inferior<br>25000<br>Level/F<br>Existing<br>None   | In the composition of the compos   | Parable p<br>comparal<br>PARABLE<br>S<br>69 Ø<br>3100<br>ON   
   | 1000<br>-1500<br>-1500<br>-1500<br>-1500<br>-143   | 0,000<br>0,000<br>0,000<br>0,000<br>0,000<br>0,000<br>0,000  |
| adjustment, reflecting<br>te, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ SqUare Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject  | Market reaction to IV<br>Man, the subject property<br>() the subject proper | iose items of posetity, a minor           preet -         138           reet -         138           via plus (+) a         2.31           N/A         2.31           VIA         35           MLS         MLS           DN         6/20           Sup         6/20           Sup         1nfer           257;         Ky           Slop         14           Gross         Net:   | significan<br>significan<br>si (-) adju<br>Valenti<br>vton<br>1 Miles<br>28<br>8 #3039<br>DESCRIP<br>ie Noted<br>0/2000<br>erior 5%<br>rior/Bus<br>29<br>Ding/Roc<br>iling<br>e<br>is (  | APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA<br>APARABLA   
   
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and c<br>a the inne<br>37 Bal<br>Newto<br>3.34 M<br>S<br>MLS #<br>None I<br>11/01/<br>Superi<br>Inferio<br>23455<br>Slopin<br>Exist H<br>Exist H<br>[] +<br>Gross:   | d han c<br>compara<br>compara<br>(condicated<br>addicated<br>com<br>(condicated<br>con<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(condicated)<br>(con   | onhidere<br>hile prop<br>e of the s<br>APARABI<br>B Hill R<br>S<br>3.70 /2<br>2797<br>TION<br>1<br>4<br>%  | d these in th<br>ertips. If a subject<br>is a subject<br>E.NO.
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  | 97 Fore<br>Newtor<br>3.74 M<br>\$<br>MLS #<br>DES<br>None N<br>12/18/2<br>Superio<br>Inferior<br>25000<br>Level/F<br>Existing<br>None   | In the composition of the compos   | Parable p<br>comparal<br>PARABLE<br>S<br>69 Ø<br>3100<br>ON   
   | 1000<br>-1500<br>-1500<br>-1500<br>-1500<br>-143   | 0,000<br>0,000<br>0,000<br>0,000<br>0,000<br>0,000<br>0,000  |
| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject<br>Comments of Sales C   | market reaction to IV<br>han, the subject property<br>(the subject property<br>Newton<br>S<br>t S<br>TS DESCRIPTIO<br>Good<br>Good/Excelled<br>31515<br>Sloping/Roct<br>Required<br>None   | reet - 138 reet - 138 reet - 138 New 2.31 N/A 2  | significan<br>significan<br>si (-) adju<br>dustment<br>Von<br>1 Miles<br>28<br>5 #3039<br>DESCRIP<br>te Noted<br>9/2000<br>erior 5%<br>rior/Bus<br>29<br>bing/Roc<br>ting<br>te<br>(X<br>s) 5<br>  | MPARABL<br>ne Street<br>3.1800<br>0040<br>1000<br>1<br>6<br>6<br>9 Strt<br>6<br>6<br>9 Strt<br>5<br>8.1<br>1<br>5<br>8.1<br>1<br>5<br>8<br>1<br>1<br>5<br>8<br>1<br>1<br>5<br>8<br>1<br>1<br>5<br>8<br>1<br>1<br>5<br>8<br>1<br>1<br>5<br>8<br>1<br>1<br>8<br>1<br>8  
   
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| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject<br>Comments of Sales C   | In market reaction to it<br>I market reaction to it<br>I han, the subject property<br>SUBJECT<br>180 Elgin St<br>Newton<br>S<br>IS DESCRIPTIO<br>Good<br>Good/Excelled<br>31515<br>Sloping/Roct<br>Required<br>None<br>Comparison: See A<br>Itions of Appraisal: 4<br>ity home. We ha  | hose items of posetivity a minor posetivity and the posetivity of the posetive of the posetivity of the posetivit   | significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>continues<br>cont  | APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>S<br>3.1820<br>0040<br>TION<br>1<br>6<br>y Strt<br>6<br>y Strt<br>ck<br>8.1<br>5<br>8.1<br>5<br>1<br>5<br>1<br>6<br>1<br>5<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1   
   
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| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ SqUare Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject<br>Comments of Sales C<br>Comments and Cond<br>with a single fami  | In market reaction to it<br>I market reaction to it<br>I han, the subject property<br>SUBJECT<br>180 Elgin St<br>Newton<br>S<br>S<br>IS DESCRIPTIO<br>Good<br>Good/Excelle<br>31515<br>Sloping/Roct<br>Required<br>None<br>Comparison: See A<br>Itlons of Appraisal: /<br>itly home. We ha   | hose items of poset, a minor of the poset, a   | significants<br>significants<br>significants<br>significants<br>significants<br>continued<br>violation<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>significants<br>continued<br>signif  | APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>APARABL<br>S<br>S<br>S<br>S<br>S<br>S<br>S<br>S<br>S<br>S<br>S<br>S<br>S  
   
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| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ SqUare Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject<br>Comments of Sales C<br>Comments and Cond<br>with a single fami  | In market reaction to it<br>market reaction to it<br>(han, the subject property<br>I tao Elgin St<br>Newton<br>S<br>t S<br>DESCRIPTIO<br>Good<br>Good/Excelle<br>31515<br>Sloping/Rocl<br>Required<br>None<br>Comparison: See A<br>Itions of Appraisal: 4<br>Before adjustme<br>000 and \$1,310,<br>the road, the topog  | Appraisal i<br>ve relevant to relate of the second<br>reet - 138<br>New<br>2.31<br>N/A<br>21 S<br>SN<br>Non<br>6/2C<br>6/2C<br>6/2C<br>6/2C<br>6/2C<br>6/2C<br>6/2C<br>6/2C  | significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>construction<br>violation<br>significant<br>construction<br>construction<br>significant<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>construction<br>con   |
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| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VaLUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject<br>Comments of Sales C<br>Comments and Cond<br>with a single fami<br>Final Reconciliation:<br>narrows to \$673.(<br>need to extend th<br>U(WE) ESTIMATE TH   | In market reaction to it<br>I man, the subject property<br>I han the subject property<br>I he subject property<br>I he subject property<br>I he subject property<br>I how to n<br>S<br>I DESCRIPTIO<br>Good<br>Good/Excelled<br>31515<br>Sloping/Rocc<br>Required<br>None<br>Comparison: See A<br>It home. We ha<br>Before adjustme<br>000 and \$1,310,<br>te road, the topoor<br>I the best of my (our  | Appraisal i<br>ve relied o<br>reet - 138<br>New<br>2.31<br>N/A<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>3<br>MLS<br>3<br>4<br>4<br>5<br>5<br>7<br>8<br>4<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8  | significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>continues<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>signif  |
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| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject<br>Comments of Sales C<br>Comments of Sales C<br>Comments and Cond<br>with a single fam.<br>Final Reconciliation:<br>narrows to \$673,<br>need to extend th<br>I (We) certify: that to   | In market reaction to it<br>I man, the subject property<br>I han the subject property<br>I he subject property<br>I he subject property<br>I he subject property<br>I how to n<br>S<br>I DESCRIPTIO<br>Good<br>Good/Excelled<br>31515<br>Sloping/Rocc<br>Required<br>None<br>Comparison: See A<br>It home. We ha<br>Before adjustme<br>000 and \$1,310,<br>te road, the topoor<br>I the best of my (our  | Appraisal i<br>ve relied o<br>reet - 138<br>New<br>2.31<br>N/A<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>3<br>MLS<br>3<br>4<br>4<br>5<br>5<br>7<br>8<br>4<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8  | significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>continues<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>signif  |
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| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject<br>Comments of Sales C<br>Comments of Sales C<br>Comments and Cond<br>with a single fam.<br>Final Reconciliation:<br>narrows to \$673,<br>need to extend th<br>I (We) certify: that to   | In market reaction to it<br>I man, the subject property<br>I han the subject property<br>I he subject property<br>I he subject property<br>I he subject property<br>I how to n<br>S<br>I DESCRIPTIO<br>Good<br>Good/Excelled<br>31515<br>Sloping/Rocc<br>Required<br>None<br>Comparison: See A<br>It home. We ha<br>Before adjustme<br>000 and \$1,310,<br>te road, the topoor<br>I the best of my (our  | Appraisal i<br>ve relied o<br>reet - 138<br>New<br>2.31<br>N/A<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>3<br>MLS<br>3<br>4<br>4<br>5<br>5<br>7<br>8<br>4<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8  | significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>continues<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>significant<br>continues<br>signif  | Arrent is and<br>Arrent is a made.<br>Arrent is a made  
   
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| adjustment, reflecting<br>to, or more favorable<br>or less favorable than<br>ITEM<br>Address<br>Proximity to Subject<br>Sales Price<br>Price/ Square Foo<br>Data Source<br>VALUE ADJUSTMENT<br>Sales or Financing<br>Concessions<br>Date of Sale/Time<br>Location<br>Site/View<br>Land Area<br>Topo/Soils<br>Frontage<br>Improvements<br>Net Adj. (total)<br>Indicated Value<br>of Subject<br>Comments of Sales C<br>Comments of Sales C<br>Comments of Sales C<br>Comments and Cond<br>with a single fam:<br>Final Reconciliation:<br>narrows to \$673,<br>need to extend th<br>(WE) ESTIMATE TH<br>I (WE) certify: that to<br>and inspected all com | In market reaction to it<br>I man, the subject property<br>I han the subject property<br>I he subject property<br>I he subject property<br>I he subject property<br>I how to n<br>S<br>I DESCRIPTIO<br>Good<br>Good/Excelled<br>31515<br>Sloping/Rocc<br>Required<br>None<br>Comparison: See A<br>It home. We ha<br>Before adjustme<br>000 and \$1,310,<br>te road, the topoor<br>I the best of my (our  | Appraisal i<br>ve relied o<br>reet - 138<br>New<br>2.31<br>N/A<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>2<br>3<br>MLS<br>3<br>MLS<br>3<br>4<br>4<br>5<br>5<br>7<br>8<br>4<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8<br>7<br>8  | significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>construction<br>via<br>significant<br>construction<br>significant<br>construction<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant<br>significant   | APARABL<br>APARABL<br>Ne Stre<br>\$<br>3.1820<br>0040<br>TION<br>1<br>6<br>y Strt<br>6<br>y Strt<br>6<br>8.1<br>2<br>5<br>8.1<br>1<br>5<br>8.1<br>2<br>1<br>5<br>1<br>5<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1  
   
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## LAND APPRAISAL REPORT

File No. newton 03-201L

The undersigned has recited three recent sales of properties most similiar and proximate to subject and has considered these in the market analysis. The description includes a dollar adjustment, reflecting market reaction to those items of significant variation between the subject and comparable properties. If a significant item in the comparable property is superior to, or more favorable han, the subject property, a minus (-) adjustment is made, thus reducing the indicated value of subject; if a significant item in the comparable is inferior to, or less favorable than, the subject property, a plus (+) adjustment is made, thus increasing the indicated value of the subject.

ITEM	SUBJECT	COMPARABLE NO. 4			COMPAR	ABLE	NO. 5	COMPARABLE NO. 6				
Address	180 Elgin Street - Newton	97 Forest Avenue Lot 8B Newton			Common on	wealt	h Avenue					
Proximity to Subject		3.74 Miles			Ailes							
Sales Price	s N/A	\$	955,000			\$	1,500,000		5	5		
Price/ Square Foot	s 🖄	\$ 33.521			50.18	Ø		\$ Ø				
Data Source		MLS #30418105		BT/MI	.S							
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+(-)5 Adjustment	DE	SCRIPTION		+(-)S Adjustment	DE	SCRIPTION		(-)\$ Adjustment	
Sales or Financing Concessions		None Noted		None	Noted							
Date of Sale/Time		8/02/2000	138,475	7/17/2	2001	1	135,000			1		
Location	Good	Superior 5%	-47,750	Super	ior 10%		-150,000			1		
Site/View	Good/Excellent	Inferior	47,750	Inferio	r	1	75,000			1		
Land Area	31515	28490		29890	í	;				1		
Topo/Soils	Sloping/Rocky	Level/Good	-200,000	Level/	Good		-200,000					
Frontage	Required	Existing	-100,000	Existin	ng		-100,000			1		
Improvements	None	None		Exist.	House	1	50,000			1		
Net Adj. (total)		+ X- \$	161,525	0+	X -	s	190,000	X +	D- 1	S		
Indicated Value of Subject		Gross: 55.9 Net: -16.9 \$	793,475	Gross: Net:	47.3		1,310,000	Gross: Net:	0.0	s		

Proprietary Land Form 04/88

ADDITIONAL COMMENTS

Produced using Polareid Digital Solutions software, 800 234 8727 www.polareidlems.com

Borrower:	File N	o.: newton 03-201L
Property Address: 180 Elgin Street - Lot B	Case	No.:
City: Newton	State: MA	Zip: 02459
Lender: Planning Department-City of Newton		

# Site Comments

The subject parcel, identified as Lot B, contains a total land area of 31,515 square feet. The land area provided in the owner's deed varies from the Newton Assessor's office (28,176 sf), however, we have chosen to rely on the recorded plan.

The parcel is encumbered by a conservation restriction that was granted to the City of Newton in 2001. The restriction identifies a conservation area of 14,525 square feet, leaving 16,989.5 square feet as a limited building site. The restriction prohibits the future development of this portion of the site, and prohibits the division or subdivision of the conservation area. The effect of the conservation restriction, in addition to restricting any future development, limits the development potential of the Lot B to a single house, whereas prior to the conservation restriction a total of 2 lots were possible. A copy of the plan identifying the conservation area is included in the addendum of this report. The conservation area occupies a portion of the site that is delineated Wetland. The limited building site is outside of the delineated wetland.

The subject lot is located within a SR2 zoning district, which requires a minimum lot area of 15,000 square feet and at least 100 feet of frontage. The parcel currently has frontage on Elgin Street, an unimproved "paper" street. The improved portion of Elgin Street stops approximately 100 to 150 feet to the west of Lot B. In determining the development potential of the subject parcel, I have reviewed an evaluation of the development potential of the lot by EcoTec, Inc., a legal opinion prepared by Mofenson & Nicoletti, plans developed by LandVest in a prior valuation of the parcel, as well as made a personal inspection of the site.

The topography and soils in the limited building site portion of Lot B are not favorable to development. From the EcoTec report, "the lot contains a very steep,..., east-facing slope that begins at the edge of the lawn for 180 Elgin Street. The steep slope continues for approximately 50 feet where the slope lessens, ..., and continues uninterrupted for 35 feet to the edge of the wetland". The slope consists of exposed bedrock outcroppings, suggesting a shallow depth to bedrock in this area. In regards to the wetland delineation, "The site wetland area is a narrow band of wooded/shrub swamp associated with an unnamed intermittent stream". Any development of the site will need to comply with wetland and wetland buffer regulations which will limit the size and location of the building envelope.

EcoTec arrives at the opinion that the lot is developable through wetland "no disturbance" buffers, maintenance of minimum setbacks, "tucking" a small building envelope into the side of the steep slope, and creation of only a small yard/lawn area.

Based on our review of the EcoTec report and other materials previously referenced, a single house could be developed on the site. However, the topography and soils (wetland and bedrock) would increase the cost to a developer, and hence, have an adverse impact on value.

A plan prepared by LandVest showing Lot B and the likely development scenario is included in the addendum of this report.

**Comments on Sales Comparison**We reviewed over 10 sales of of land parcels and/or improved parcels that were purchased for the underlying land (teardown). The 5 sales included in this analysis are the most similar to the subject in terms of land area, location, and utility. Land values in Newton are directly related to the overall utility. Zoning restrictions place upper limits on the size (GLA) of house that can be constructed on a lot through FAR restrictions. The lot sales included in this analysis can all support homes of similar size, although the topography, configuration, and soil condition are also determinants.

All sales are adjusted by 0.5% per month for improving market conditions. While median price appreciation over the past 2 years has ranged between 12-15% annually, the high-end segment of the market has realized a slower appreciation rate. We have estimated that the land sales, which will support homes in the \$1.5M to \$3.0M range, have appreciated by 0.5% per month, or 6% annually.

Borrower:	File N	o.: newton 03-201L
Property Address: 180 Elgin Street - Lot B	Case	No.:
City: Newton	State: MA	Zip: 02459

The subject rates inferior in terms of location to all 5 of the sales included in this analysis. The subject's location is good, but the general price trends in the Newton Centre neighborhood lag the price levels in the comparable sale neighborhoods. A 5% to 10% adjustment was made to all sales.

The subject possesses one of the more unique settings in Newton, with 270 degree views of the Hammond Park Reservation. The view from the subject site is of a protected forest. While difficult to gauge the impact of the subject's view, it is my opinion that an adjustment of at least 5-10% to each of the sales is warranted.

Adjustments for topography and soils are made. The adjustments are based on general discussions with builders based on perceived costs associated with developing lots with difficult slopes and soil conditions. The subject has a steeply sloping topography with visible rock outcroppings that would add to the cost associated with developing this site. Additionally, the subject has a wetland area which requires additional permitting and the inclusion of buffer zones. As a result, we have factored in approximately \$200,000 in additional cost associated with the subject that would not be present on a lot void of these issues. The adjustments to the sales are made in light of this \$200,000 cost estimate. For example, Sale #3 (\$850,000) had a large rock outcropping that necessitated a \$100,000 reduction in price (confirmed by Sale #4, an abutting lot with good soils which sold for \$955,000). The net adjustment to Sale #3 is \$100,000, whereas the total adjustment to Sale #4 is \$200,000. In all instances the costs associated with developing the comparable sales was less than the cost to develop the subject lot.

The subject parcel lacks the necessary frontage on a public roadway. However, based on information provided by the property owner, Elgin Street could be extended an additional 200-250 feet providing the requisite amount of frontage. We reviewed an estimate of the cost to extend Elgin Street of \$300 per linear foot, or \$60,000 to \$75,000. We increased this estimate to \$100,000 to account for legal, engineering, and a contingency allowance. All five of the sales have been adjusted by \$100,000 as they all had sufficient road frontage.

Sales 2 and 5 were adjusted by \$25,000 and \$50,000 respectively for the cost to raze the existing improvements. Both of these sales were teardowns and the cost to raze the existing improvements must be accounted for.

# SUBJECT PROPERTY PHOTO ADDENDUM

Borrower:	File No.: newton 03-201L				
Property Address: 180 Elgin Street - Lot B	Case No.:				
City: Newton	State: MA	Zip: 02459			
ender: Planning Department-City of Newton					



# FRONT VIEW OF SUBJECT PROPERTY

Appraised Date: January 29, 2003 Appraised Value: \$ 700,000



REAR VIEW OF SUBJECT PROPERTY

STREET SCENE



## COMPARABLE PROPERTY PHOTO ADDENDUM

Borrower:	File No.: newton 03-201L				
Property Address: 180 Elgin Street - Lot B	Case No.:				
City: Newton	State: MA	Zip: 02459			
Lender: Planning Department-City of Newton					



# COMPARABLE SALE #1

138 Valentine Street Newton Sale Date: 6/20/2000 Sale Price: \$ 725,000



## COMPARABLE SALE #2

37 Baldpate Hill Road Newton Sale Date: 11/01/2002 Sale Price: \$ 1,025,000



## COMPARABLE SALE #3

97 Forest Avenue Lot 8A Newton Sale Date: 12/18/2000 Sale Price: \$ 850,000

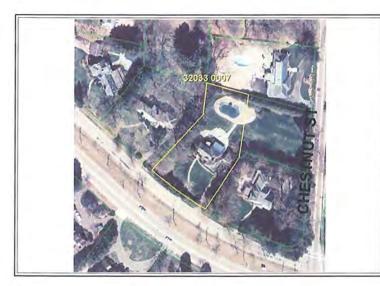
COMPARABLE PROPERTY PHOTO ADDENDU
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Borrower:	File No.: newton 03-201L				
Property Address: 180 Elgin Street - Lot B	Case No.:				
City: Newton	State: MA	Zip: 02459			
Lender: Planning Department-City of Newton					



## COMPARABLE SALE #4

97 Forest Avenue Lot 8B Newton Sale Date: 8/02/2000 Sale Price: \$ 955,000

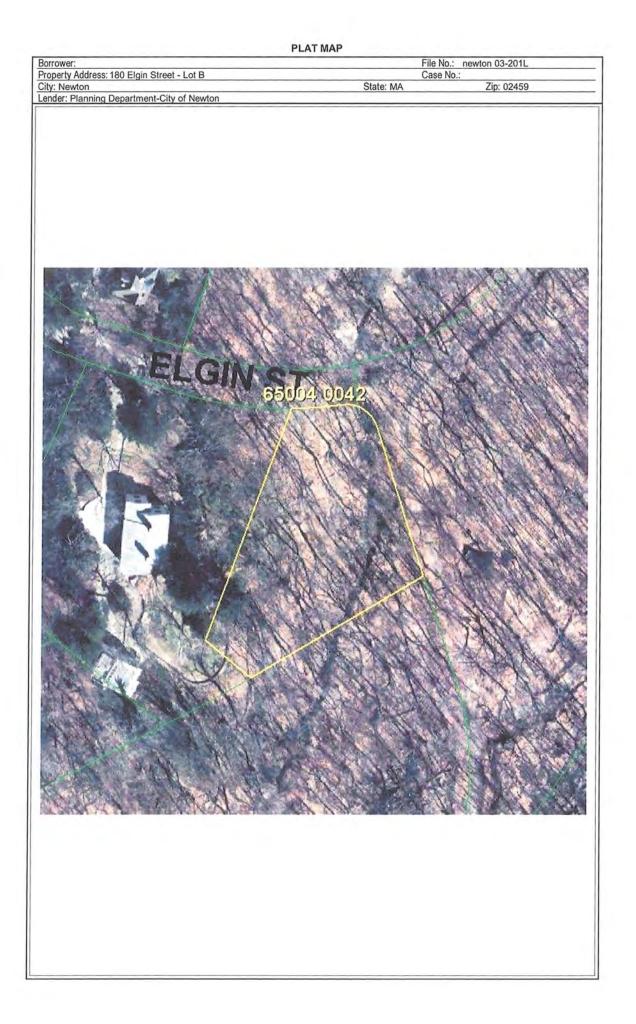


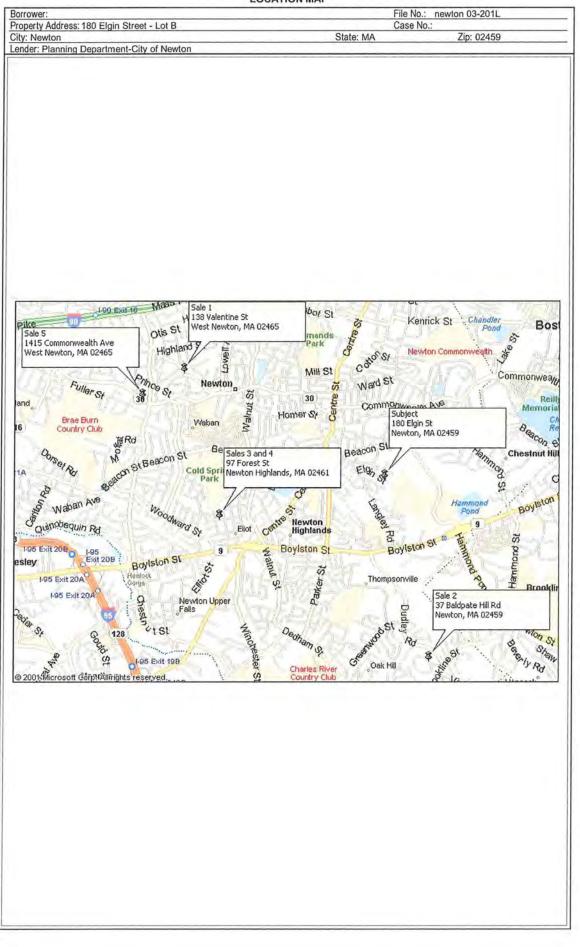
## COMPARABLE SALE #5

1415 Commonwealth Avenue Newton Sale Date: 7/17/2001 Sale Price: \$ 1,500,000

COMPARABLE SALE #6

Sale Date: Sale Price: \$





LOCATION MAP

## File No. newton 03-201L

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he considers his own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions\* granted by anyone associated with the sale.

\*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the Appraiser's judgment.

### STATEMENT OF LIMITING CONDITIONS AND APPRAISER'S CERTIFICATION

CONTINGENT AND LIMITING CONDITIONS: The appraiser's certification that appears in the appraisal report is subject to the following conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.

2. The appraiser has provided a sketch in the appraisal report to show approximate dimensions of the improvements and the sketch is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size.

3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisel report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.

4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.

5. The appraiser has estimated the value of the land in the cost approach at its highest and best use and the improvements at their contributory value. These separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used.

6. The appraiser has noted in the appraisal report any adverse conditions (such as, needed repairs, depreciation, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.

7. The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.

8. The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice.

9. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that completion of the improvements will be performed in a workmanlike manner.

10. The appraiser must provide his or her prior written consent before the lender/client specified in the appraisal report can distribute the appraisal report (including conclusions about the property value, the appraiser's identity and professional designations, and references to any professional appraisal organizations or the firm with which the appraiser is associated ) to anyone other than the borrower; the mortgage or its successors and assigns; the mortgage insurer; consultants; professional appraisal organizations; any state or federally approved financial institution; or any department, agency, or instrumentality of the United States or any state or the District of Columbia; except that the lender/client may distribute the property description section of the report only to data collection or reporting service(s) without having to obtain the appraiser's prior written consent. The appraiser's written consent and approval must also be obtained before the appraisal can be conveyed by anyone to the public through advertising, public relations, news, sales, or other media.

Vacant Land

#### APPRAISERS CERTIFICATION: The Appraiser certifies and agrees that:

File No. newton 03-201L

1. I have researched the subject market area and have selected a minimum of three recent sales of properties most similar and proximate to the subject property for consideration in the sales comparison analysis and have made a dollar adjustment when appropriate to reflect the market reaction to those items of significant variation. If a significant item in a comparable property is superior to , or more favorable than, the subject property, I have made a negative adjustment to reduce the adjusted sales price of the comparable and, if a significant item in a comparable property is inferior to, or less favorable than the subject property, I have made a positive adjustment to increase the adjusted sales price of the comparable.

2. I have taken into consideration the factors that have an impact on value in my development of the estimate of market value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge, that all statements and information in the appraisal report are true and correct.

3. I stated in the appraisal report only my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the contingent and Limiting Conditions specified in this form.

4. I have no present or prospective interest in the property that is the subject to this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or the estimate of market value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property.

5. I have no present or contemplated future interest in the subject property, and neither my current or future employment nor my compensation for performing this appraisal is contingent on the appraised value of the property.

6. I was not required to report a predetermined value or direction in value that favors the cause of the client or any related party, the amount of the value estimate, the attainment of a specific result, or the occurrence of a subsequent event in order to receive my compensation and/or employment for performing the appraisal. I did not base the appraisal report on a requested minimum valuation, a specific valuation, or the need to approve a specific mortgage loan.

7. I performed this appraisal in conformity with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place as of the effective date of this appraisal, with the exception of the departure provision of those Standards, which does not apply. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate I developed is consistent with the marketing time noted in the neighborhood section of this report, unless I have otherwise stated in the reconciliation section.

8. I have personally inspected the subject property and the exterior of all properties listed as comparables in the appraisal report. I further certify that I have noted any apparent or known adverse conditions in the subject improvements, on the subject site, or on any site within the immediate vicinity of the subject property of which I am aware and have made adjustments for these adverse conditions in my analysis of the property value to the extent that I had market evidence to support them. I have also commented about the effect of the adverse conditions on the marketability of the subject property.

9. I personally prepared all conclusions and opinions about the real estate that were set forth in the appraisal report. If I relied on significant professional assistance from any individual or individuals in the performance of the appraisal or the preparation of the appraisal report. I have named such individual(s) and disclosed the specific tasks performed by them in the reconciliation section of this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in the report; therefore, if an unauthorized change is made to the appraisal report. I will take no responsibility for it.

SUPERVISORY APPRAISER'S CERTIFICATION: If a supervisory appraiser signed the appraisal report, he or she certifies and agrees that: I directly supervise the appraiser who prepared the appraisal report, have reviewed the appraisal report, agree with the statements and conclusions of the appraiser, agree to be bound by the appraiser's certifications numbered 4 through 7 above, and am taking full responsibility for the appraisal and the appraisal report.

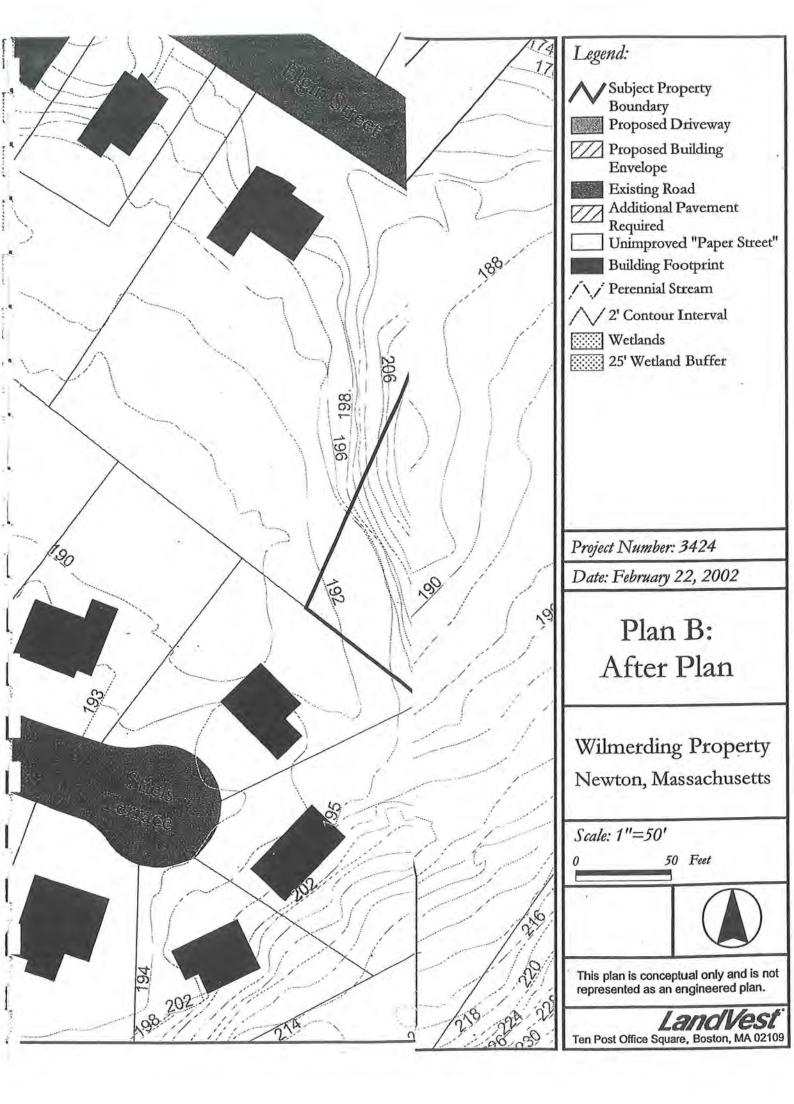
ADDRESS OF PROPERTY APPRAISED:	180 Elgin Street - Lot B, Newton, MA, 02459
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#### APPRAISER:

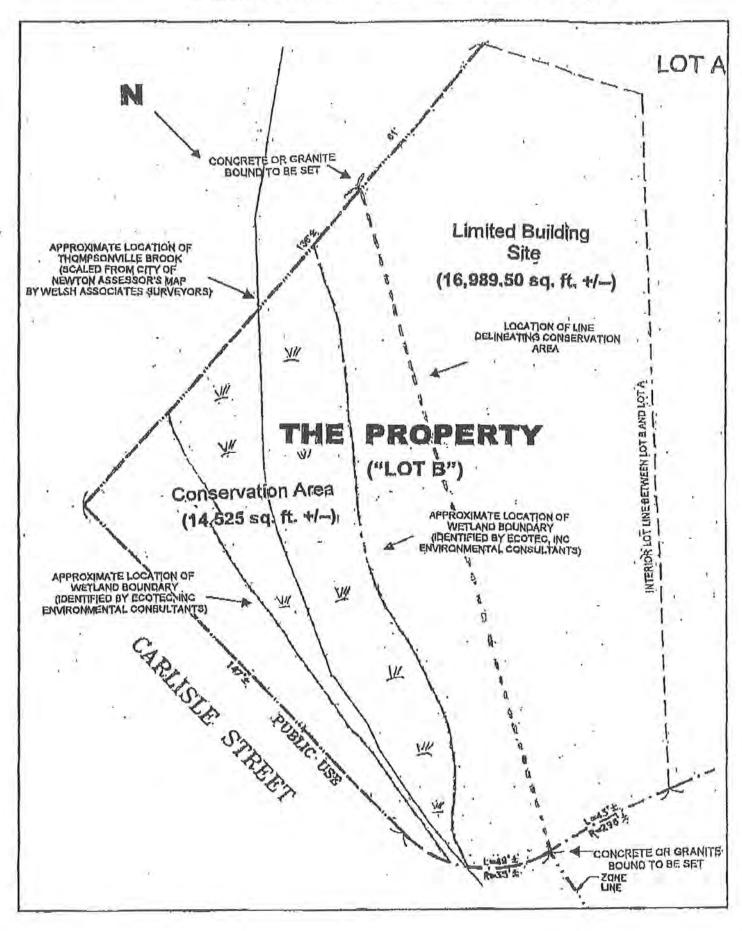
### SUPERVISORY APPRAISER (only if required)

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or State	License #:	
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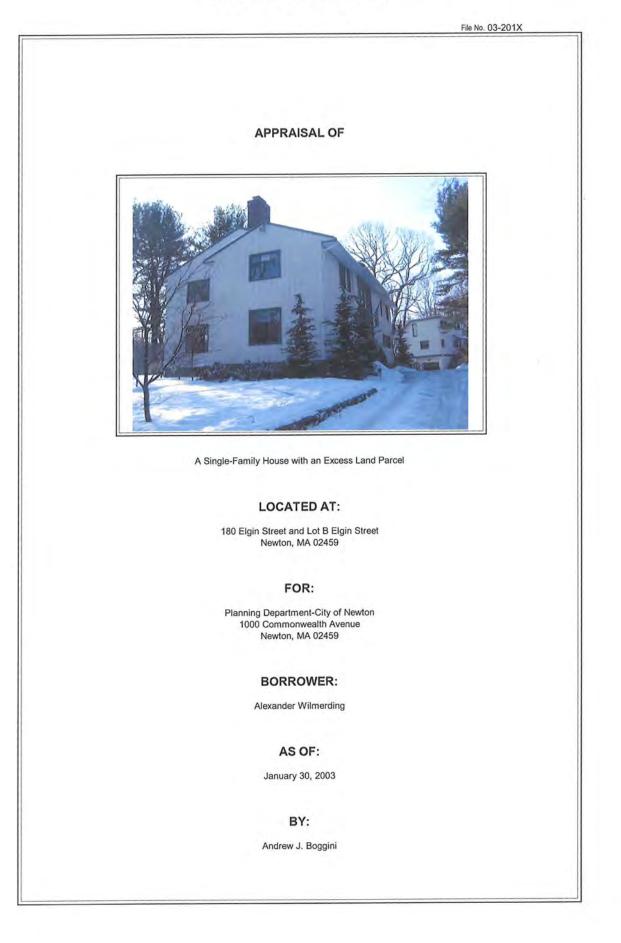
Vacant Land







# **BOGGINI REALTY ADVISORS**



# **BOGGINI REALTY ADVISORS**



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ESTIMATED SITE VA				APPRAISAL R		File No. 03-201X	
	LUE (includes Lot E		1,950,0	and the second sec		ich as, source of cost	
	DUCTION COST-NEW OF		Caraban.	COMPARENT OF CALMER PROPERTY	and the contraction of the	and for HUD, VA and F	mHA, the
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Depreciated Value of	Improvements	= S	731,4	437 is estimated via	a the age/life n	nethod.	
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INDICATED VALUE	BY COST APPROACE	1 = S	2,781,4	400			
ITEM	SUBJECT	COMPARABLE	NO. 1	COMPARABLE	NO. 2	COMPARABLE N	10, 3
180 Elgin Street	and Lot B Elgin Str	349 Commonweal	th	51 Winthrop Stree	1	20 Malubar Lane	
Address Newton		Newton		Newton		Newton	
Proximity to Subject		1.25 Miles		2.28 Miles		2.31 Miles	
Sales Price	S	\$	1,800,000	\$	2,100,000	\$	1,700,00
Price/Gross Liv. Area	s 0.00 Ø	5 497.79 Ø		\$ 600.00 Ø		\$ 382.19 🗹	
Data and/or		MLS # 30576580		MLS # 30598807		MLS # 30538177	
Verification Sources							
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	· (-) S Adjustment	DESCRIPTION	+ (-) 5 Adjustment	DESCRIPTION	+ (-) \$ Adjustment
Sales or Financing		None		None		None	
Concessions						1	1.000
Date of Sale/Time		3/08/2002	90,000	4/22/2002	94,500	1/30/2002	102,000
Location	Average	Similar		Similar		Similar	
Leasehold/Fee Simple	Fee Simple	Fee Simple	1	Fee Simple		Fee Simple	
Site	52,220 Sq.Ft.	27548	250,000		250.000	28,391 Sq.Ft.	250,00
View	Good	Similar	200,000	Similar	200,000	Similar	200100
Design and Appeal	Cont/Col	Mediterranean		Colonial		Col/Cape	
Quality of Construction	Average	Average		Average		Average	
	50 Yrs.	82 yrs		140 yrs		40 Yrs.	
Age	Good	Good	-	Good/Superior	-105,000		
Condition				Total Bdrms Batha	-105,000		
Above Grade	Total Bdrms Baths 10 4 2.50	Total Bdrms Baths 9 4 2.50		14 6 4.50	15 000	Total Bdrms Baths 10: 4: 5.50	-22,50
and the second			Contraction of the second sec second second sec				
Gross Living Area	3,950 Sq.Ft.	3,616 Sq.Ft.	33,400		45,000	the second s	-49,80
Basement & Finished	Full Basement	Full Basement		Full Basement	10 000	Full Basement	
Rooms Below Grade	45% Finished	Part. Finished		Unfinished	10,000	Part. Finished	
Functional Utility	Typical	Typical		Typical		Typical	
Heating/Cooling	FRAR C/Air	FRAR C/Air		FRAR C/Air		FRAR C/Air	_
Energy Efficient Items	N/A	N/A	00.000	N/A	10.000	N/A	10.000
Garage/Carport	3 DTTD	None	30,000	2 DTTD	10,000	2 DTTD	10,000
Porch, Patio, Deck,	Deck	Patio		Deck		Deck, Palio	
Fireplace(s), etc.	3 Fireplaces	2 Fireplaces		3 Fireplaces	- 473 9 13	2 Fireplaces	5,000
Fence, Pool, etc.	EXCESS LAND	None	700,000			None	700,000
	Carriage House	None	the second se	Carriage House	the second se		+100,000
Other		X + - :5	1,208,400	X + - :5	1,039,500	X + - 15	1,094,700
Net Adj. (total)		Gross: 67.1%		Gross: 60.9%		Gross: 72.9%	
Net Adj. (total)		Net: 67.1% \$		Net: 49.5% S		Net: 64.4% \$	2,794,700
Net Adj. (total) Adjusted Sales Price of Comparable				neighborhood, etc. ): 🤇	Opinion of valu	e based on Lot B be	ing
Net Adj. (total) Adjusted Sales Price of Comparable	Comparison (including th		npalibility to the r				
Net Adj. (total) Adjusted Sales Price of Comparable Comments on Sales (	Comparison (including the	ne subject property's con		t B has been detern	nined in a sepe		0,000.000
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Net Adj. (total) Adjusted Sales Price of Comparable Comments on Sales ( considered a devi Attached Addend	elopable lot and treated and treated and treated and the second s	e subject property's con ated as Excess Land of adjustments. The	<ul> <li>d. Value of Loi</li> <li>a 3 sales indica</li> </ul>	ate a price range fro	m \$1,700,000	to \$2,100,000. After	
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Boggini Realty Advisors

Borrower: Alexander Wilmerding	File N	o.: 03-201X
Property Address: 180 Elgin Street and Lot B Elgin Street	Case	No.:
City: Newton	State: MA	Zip: 02459
Lender: Planning Department-City of Newton		

#### Site Comments

The subject property, in total contains the improved parcel indenitifed as 180 Elgin Street (Lot A), and Lot B, a 31,515 square foot parcel of Excess Land. The land area for Lot B provided in the owner's deed varies from the Newton Assessor's office (28,176 sf), however, we have chosen to rely on the recorded plan.

Lot B is encumbered by a conservation restriction that was granted to the City of Newton in 2001. The restriction identifies a conservation area of 14,525 square feet, leaving 16,989.5 square feet as a limited building site. The restriction prohibits the future development of this portion of the site, and prohibits the division or subdivision of the conservation area. The effect of the conservation restriction, in addition to restricting any future development, limits the development potential of the Lot B to a single house, whereas prior to the conservation restriction a total of 2 lots were possible. A copy of the plan identifying the conservation area is included in the addenda of this report. The conservation area occupies a portion of the site that is delineated Wetland. The limited building site is outside of the delineated wetland.

Lot B is located within a SR2 zoning district, which requires a minimum lot area of 15,000 square feet and at least 100 feet of frontage. The parcel currently has frontage on Elgin Street, an unimproved "paper" street. The improved portion of Elgin Street stops approximately 100 to 150 feet to the west of Lot B. In determining the development potential of the subject parcel, I have reviewed an evaluation of the development potential of the lot by EcoTec, Inc., a legal opinion prepared by Mofenson & Nicoletti, plans developed by LandVest in a prior valuation of the parcel, as well as made a personal inspection of the site.

The topography and soils in the limited building site portion of Lot B are not favorable to development. From the EcoTec report, "the lot contains a very steep,..., east-facing slope that begins at the edge of the lawn for 180 Elgin Street. The steep slope continues for approximately 50 feet where the slope lessens, ..., and continues uninterrupted for 35 feet to the edge of the wetland". The slope consists of exposed bedrock outcroppings, suggesting a shallow depth to bedrock in tis area. In regards to the wetland delineation, "The site wetland area is a narrow band of wooded/shrub swamp associated with an unnamed intermittent stream". Any development of the site will need to comply with wetland and wetland buffer regulations which will limit the size and location of the building envelope.

EcoTec arrives at the opinion that the lot is developable through wetland "no disturbance" buffers, maintenance of minimum setbacks, "tucking" a small building envelope into the side of the steep slope, and creation of only a small yard/lawn area.

Based on our review of the EcoTec report and other materials previously referenced, a single house could be developed on the site. However, the topography and soils (wetland and bedrock) would increase the cost to a developer, and hence, have an adverse impact on value.

A plan prepared by LandVest showing Lot B and the likely development scenario is included in the addenda of this report.

#### Additional Features

There is a detached carriage house that contains the 3-car garage and an apartment. The apartment contains 1,200 square feet of living area on 2 floors above the garage. The apartment is comprised of a kitchen, living room, 2 bedrooms, and 1.5 bathrooms. This apartment features hardwood floors, drywall walls, wood ceilings, and numerous fixed and casement windows. The views from the carriage house are excellent. The apartment was renovated in the past 3 years and is in good condition. The owner estimated total renovation costs related to the carriage house at \$80,000. The unit is rented for \$2050 a month.

**Comments on Sales Comparison**All sales are adjusted by 0.5% per month for improving market conditions. While median price appreciation over the past 2 years has ranged between 12-15% annually, the high-end segment of the market has realized a slower appreciation rate. We have estimated that the land sales, which will support homes in the \$1.5M to \$3.0M range, have appreciated by 0.5% per month, or 6% annually.

All 3 sales adjusted by \$250,000 for site size, which is based on the subject's surplus land which affords greater

Borrower: Alexander Wilmerding	File N	o.: 03-201X
Property Address: 180 Elgin Street and Lot B Elgin Street	Case	No.:
City: Newton	State: MA	Zip: 02459

ADDENDUNA

privacy. The adjustment was estimated based on the underlying land/site value of the sales in comparison with the underlying land/site value of the subject. The value of Lot B is adjusted for in a seperate line item identified as Excess Land.

The subject possesses one of the more unique settings in Newton, with 270 degree views of the Hammond park Reservation. The view from the subject site is of a protected forest. In this analysis, the vacant Lot B is treated as a developable lot and the value included as Excess Land. The view amenity for the improved house could be adversely impacted by the development of a house on Lot B, and therefore, no adjustment is made.

Additional adjustments were made for age/condition, bathroom count, GLA (\$100 per square foot), finished basement, garage bays, and fireplaces.

The subject property has a detached carriage house that contains the 3-car garage and a 1,200 square foot apartment. The apartment is in good condition and is an attractive amenity. We have made a \$100,000 to sales 1 and 3 for not having a carriage house, and sale 2 was adjusted \$50,000 for having an inferior carriage house.

# SUBJECT PROPERTY PHOTO ADDENDUM

Cana	March 1	
Case No.:		
MA	Zip: 02459	
1	MA	



# FRONT VIEW OF SUBJECT PROPERTY

Appraised Date: January 30, 2003 Appraised Value: \$ 2,980,000



REAR VIEW OF SUBJECT PROPERTY



STREET SCENE

# COMPARABLE PROPERTY PHOTO ADDENDUM

Borrower: Alexander Wilmerding	File No.: 03-201X Case No.:	
perty Address: 180 Elgin Street and Lot B Elgin Street		
City: Newton	State: MA	Zip: 02459
Lender: Planning Department-City of Newton		

Lender: Planning Department-City of Newton



## COMPARABLE SALE #1

349 Commonwealth Newton Sale Date: 3/08/2002 Sale Price: \$ 1,800,000



### COMPARABLE SALE #2

51 Winthrop Street Newton Sale Date: 4/22/2002 Sale Price: \$ 2,100,000



## COMPARABLE SALE #3

20 Malubar Lane Newton Sale Date: 1/30/2002 Sale Price: \$ 1,700,000

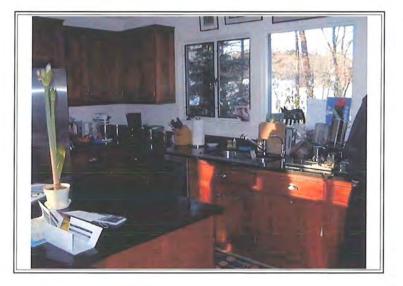
Borrower: Alexander Wilmerding Property Address: 180 Elgin Street and Lot B Elgin Street	File No.: 03-201X Case No.:	
Lender: Planning Department-City of Newton		



View From Kitchen



View of Living Room



View of Kitchen

Borrower: Alexander Wilmerding	File No.: 03-201X Case No.:	
Property Address: 180 Elgin Street and Lot B Elgin Street		
City: Newton	State: MA	Zip: 02459
Lender: Planning Department-City of Newton		



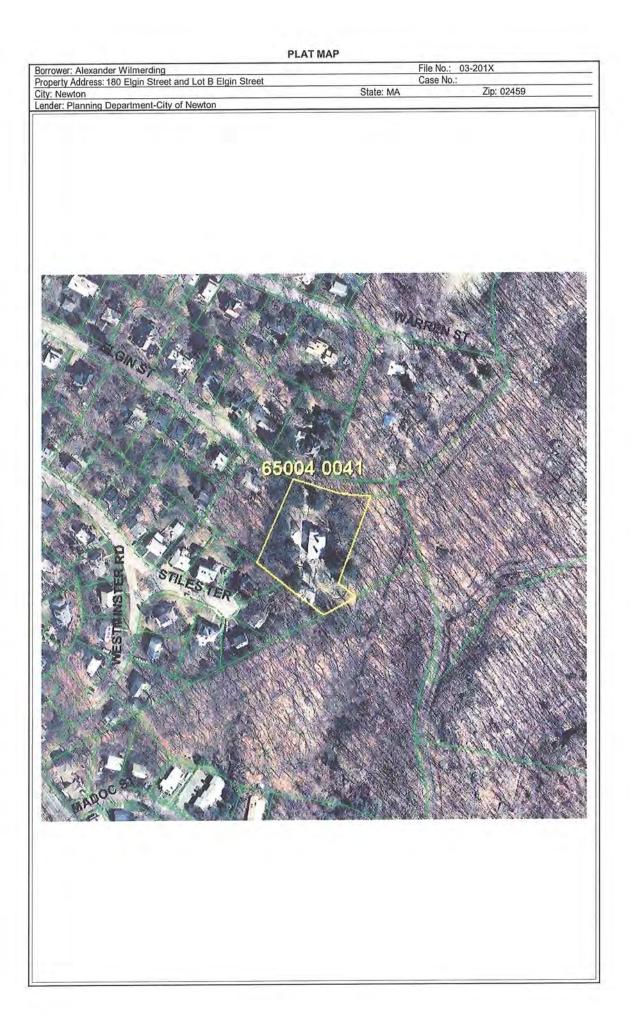
Carriage House

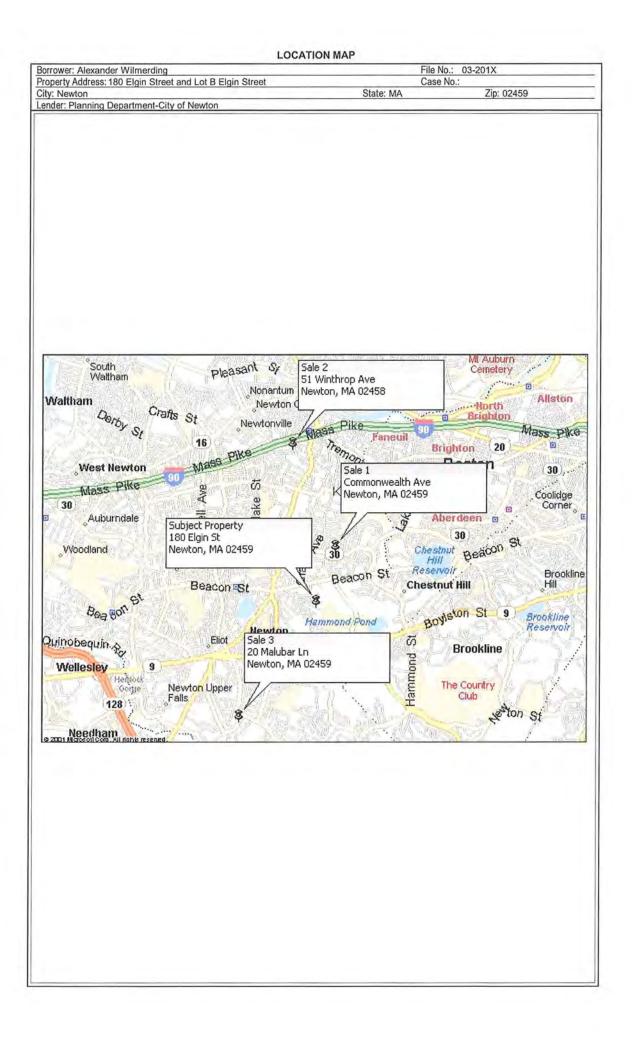
Interior of Carriage House Apartment



View of Hammond Pond Reservation







#### File No. 03-201X

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he considers his own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions\* granted by anyone associated with the sale.

\*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the Appraiser's judgment.

### STATEMENT OF LIMITING CONDITIONS AND APPRAISER'S CERTIFICATION

CONTINGENT AND LIMITING CONDITIONS: The appraiser's certification that appears in the appraisal report is subject to the following conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.

2. The appraiser has provided a sketch in the appraisal report to show approximate dimensions of the improvements and the sketch is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size.

3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.

4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.

5. The appraiser has estimated the value of the land in the cost approach at its highest and best use and the improvements at their contributory value. These separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used.

6. The appraiser has noted in the appraisal report any adverse conditions (such as, needed repairs, depreciation, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.

7. The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.

8. The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice.

9. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that completion of the improvements will be performed in a workmanlike manner.

10. The appraiser must provide his or her prior written consent before the lender/client specified in the appraisal report can distribute the appraisal report (including conclusions about the property value, the appraiser's identity and professional designations, and references to any professional appraisal organizations or the firm with which the appraiser is associated ) to anyone other than the borrower; the mortgage or its successors and assigns; the mortgage insurer; consultants; professional appraisal organizations; any state or federally approved financial institution; or any department, agency, or instrumentality of the United States or any state or the District of Columbia; except that the lender/client may distribute the property description section of the report of data collection or reporting service(s) without having to obtain the appraiser's prior written consent. The appraiser's written consent and approval must also be obtained before the appraisal can be conveyed by anyone to the public through advertising, public relations, news, sales, or other media.

#### APPRAISERS CERTIFICATION: The Appraiser certifies and agrees that:

1. I have researched the subject market area and have selected a minimum of three recent sales of properties most similar and proximate to the subject property for consideration in the sales comparison analysis and have made a dollar adjustment when appropriate to reflect the market reaction to those items of significant variation. If a significant item in a comparable property is superior to , or more favorable than, the subject property. I have made a negative adjustment to reduce the adjusted sales price of the comparable and, if a significant item in a comparable property is inferior to, or less favorable than the subject property. I have made a negative adjusted sales price of the comparable and, if a significant item in a comparable property is inferior to, or less favorable than the subject property. I have made a positive adjustment to increase the adjusted sales price of the comparable.

2. I have taken into consideration the factors that have an impact on value in my development of the estimate of market value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge, that all statements and information in the appraisal report are true and correct.

I stated in the appraisal report only my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the contingent and limiting conditions specified in this form.

4. I have no present or prospective interest in the property that is the subject to this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or the estimate of market value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property.

5. I have no present or contemplated future interest in the subject property, and neither my current or future employment nor my compensation for performing this appraisal is contingent on the appraised value of the property.

6. I was not required to report a predetermined value or direction in value that favors the cause of the client or any related party, the amount of the value estimate, the attainment of a specific result, or the occurrence of a subsequent event in order to receive my compensation and/or employment for performing the appraisal. I did not base the appraisal report on a requested minimum valuation, a specific valuation, or the need to approve a specific mortgage loan.

7. I performed this appraisal in conformity with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place as of the effective date of this appraisal, with the exception of the departure provision of those Standards, which does not apply. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate I developed is consistent with the marketing time noted in the neighborhood section of this report, unless I have otherwise stated in the reconciliation section.

8. I have personally inspected the interior and exterior areas of the subject property and the exterior of all properties listed as comparables in the appraisal report. I further certify that I have noted any apparent or known adverse conditions in the subject improvements, on the subject site, or on any site within the immediate vicinity of the subject property of which I am aware and have made adjustments for these adverse conditions in my analysis of the property value to the extent that I had market evidence to support them. I have also commented about the effect of the adverse conditions on the marketability of the subject property.

9. I personally prepared all conclusions and opinions about the real estate that were set forth in the appraisal report. If I relied on significant professional assistance from any individual or individuals in the performance of the appraisal or the preparation of the appraisal report, I have named such individual(s) and disclosed the specific tasks performed by them in the reconciliation section of this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in the report; therefore, if an unauthorized change is made to the appraisal report, I will take no responsibility for it.

#### EXTRAORDINARY ASSUMPTION

This appraisal is of 180 Elgin Street, and excludes Lot B, an adjacent 31,515 square foot lot owned by the same owner. The appraisal is based on the extraordinary assumption that Lot B is sold to the City of Newton and preserved as open space.

SUPERVISORY APPRAISER'S CERTIFICATION: If a supervisory appraiser signed the appraisal report, he or she certifies and agrees that: I directly supervise the appraiser who prepared the appraisal report, have reviewed the appraisal report, agree with the statements and conclusions of the appraiser, agree to be bound by the appraiser's certifications numbered 4 through 7 above, and am taking full responsibility for the appraisal and the appraisal report.

ADDRESS OF PROPERTY APPRAISED: 180 Elgin Street and Lot B Elgin Street, Newton, MA 02459

ATTRAGER.	THE R. LEWIS CO., NAME
1	
	1 1
Signature:	6-161
Name: Andrew J. Boggini	
Date Signed: 02/11/2003	0
State Certification #: 2296	
or State License #:	
State: MA	
Expiration Date of Certification of	r License:

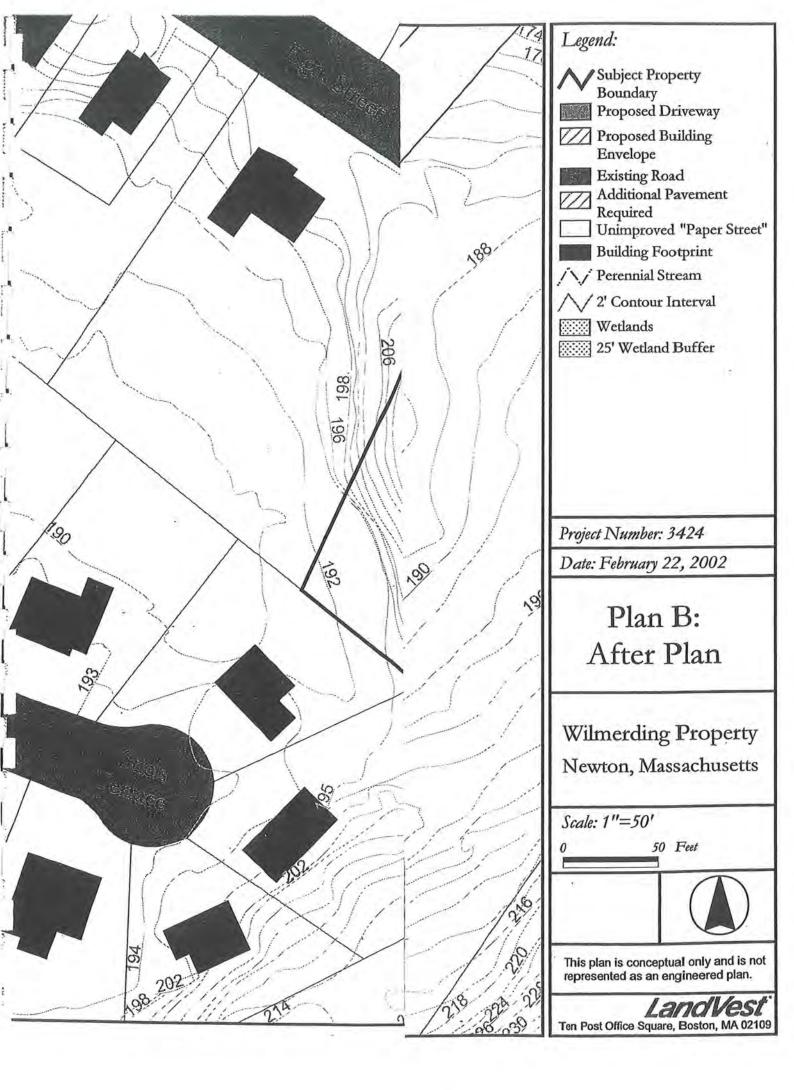
### SUPERVISORY APPRAISER (only if required)

Name: Date Signed:		
State Certification #:		
State:		
Expiration Date of Certification or	icense:	

Freddie Mac Form 439 6-93

ADDDAISED.

Fannie Mae Form 1004B 6-93



Wilmerding Conservation Restriction - Exhibit B, Page 1

