



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes *Alkey 3930711*

DR-486
R. 11/23
Rule 12D-16.002
F.A.C.
Eff. 11/23
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition # <i>2024-0265</i>	County <i>Lake</i>	Tax year <i>2024</i>	Date received <i>9-12-24</i>
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name: <i>American Homes 4 Rent, LLC; AMH Development, LLC</i>		Representative: <i>Ryan, LLC c/o Robert Peyton</i>	
Mailing address for notices	<i>Ryan, LLC 16220 North Scottsdale Rd, Ste 650 Scottsdale, AZ 85254</i>	Parcel ID and physical address or TPP account #	<i>11-22-24-0600-000-07500 6045 Little Bluff Circle</i>
Phone	<i>954-740-6240</i>	Email	<i>ResidentialAppeals@ryan.com</i>
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input checked="" type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input checked="" type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit			
<input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition Check one. If more than one, file a separate petition.			
<input checked="" type="checkbox"/> Real property value (check one) <input checked="" type="checkbox"/> decrease <input type="checkbox"/> increase <input type="checkbox"/> Denial of exemption Select or enter type:			
<input type="checkbox"/> Denial of classification			
<input type="checkbox"/> Parent/grandparent reduction <input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)			
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.)) <input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)			
<input type="checkbox"/> Refund of taxes for catastrophic event			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

LAKE COUNTY PROPERTY APPRAISER VAB APPEAL WORKSHEET RESIDENTIAL

Petition # 2024-0265	Alternate Key: 3930711	Parcel ID: 11-22-24-0600-000-07500	
Petitioner Name Ryan, LLC The Petitioner is: <input type="checkbox"/> Taxpayer of Record <input checked="" type="checkbox"/> Taxpayer's agent <input type="checkbox"/> Other, Explain:	Property Address 6045 LITTLE BLUFF CIR MASCOTTE		<input checked="" type="checkbox"/> Check if Multiple Parcels *additional parcels listed on petition
Owner Name AMH Development	Value from TRIM Notice	Value before Board Action Value presented by Prop Appr	Value after Board Action
1. Just Value, required	\$ 328,121	\$ 328,121	
2. Assessed or classified use value, *if applicable	\$ 312,620	\$ 312,620	
3. Exempt value, *enter "0" if none	\$ -		
4. Taxable Value, *required	\$ 312,620	\$ 312,620	
*All values entered should be county taxable values, School and other taxing authority values may differ.			

Last Sale Date 11/18/2020 Price: \$1,800,000 Arm's Length Distressed Book 5588 Page 1482

ITEM	Subject	Comparable #1	Comparable #2	Comparable #3
AK#	3930711	3924000	3855287	3923948
Address	6045 LITTLE BLUFF CIR MASCOTTE	174 Juno Dr. Groveland	2041 SLOANS OUTLOOK DR	463 Ironside Trail Dr. Groveland
Proximity		1.60 mile	1.10 mile	1.60 mile
Sales Price		\$460,000	\$436,000	\$440,200
Cost of Sale		-15%	-15%	-15%
Time Adjust		0.00%	0.80%	2.00%
Adjusted Sale		\$391,000	\$374,088	\$382,974
\$/SF FLA	\$138.04 per SF	\$153.03 per SF	\$133.17 per SF	\$140.18 per SF
Sale Date		12/29/2023	10/5/2023	7/27/2023
Terms of Sale		<input checked="" type="checkbox"/> Arm's Length <input type="checkbox"/> Distressed	<input checked="" type="checkbox"/> Arm's Length <input type="checkbox"/> Distressed	<input checked="" type="checkbox"/> Arm's Length <input type="checkbox"/> Distressed

Value Adj.	Description	Description	Adjustment	Description	Adjustment	Description	Adjustment
Fla SF	2,377	2,555	-8900	2,809	-21600	2,732	-17750
Year Built	2023	2023		2021		2023	
Constr. Type	BLK/STUCCO	BLK/STUCCO		BLK/STUCCO		BLK/STUCCO	
Condition	GOOD	GOOD		GOOD		GOOD	
Baths	3.	3		2.	8000	2	7500
Garage/Carport	GARAGE	GARAGE		GARAGE		GARAGE	
Porches	OPF/OPF	OPF/OPF		OPF/OPF		OPF/OPF	
Pool	N	N	0	N	0	N	0
Fireplace	0	0	0	0	0	0	0
AC	Central	Central	0	Central	0	Central	0
Other Adds	NONE	NONE		NONE		NONE	
Site Size	.10 AC	.17 AC	-16000	.13 AC	-16000	.13 AC	-16000
Location	RESIDENTIAL	RESIDENTIAL		RESIDENTIAL		RESIDENTIAL	
View	RESIDENTIAL	RESIDENTIAL		RESIDENTIAL		RESIDENTIAL	
		-Net Adj. 6.4%	-24900	-Net Adj. 7.9%	-29600	-Net Adj. 6.9%	-26250
		Gross Adj. 6.4%	24900	Gross Adj. 12.2%	45600	Gross Adj. 10.8%	41250
Adj. Sales Price	Market Value \$328,121	Adj Market Value \$366,100		Adj Market Value \$344,488		Adj Market Value \$356,724	
	Value per SF 138.04						

The IAAO "Standard on Ratio Studies", approved April, 2013, paragraph 9.1, indicates that a range of assessment level from .90 and 1.10 times the desired level of assessment is acceptable for any class of property. Thus, after applying a -15% 1st & 8th criteria adjustment factor to a Market Value indication, a Just Value/Market Value ratio of 76.5% to 93.5% falls within the acceptable range.

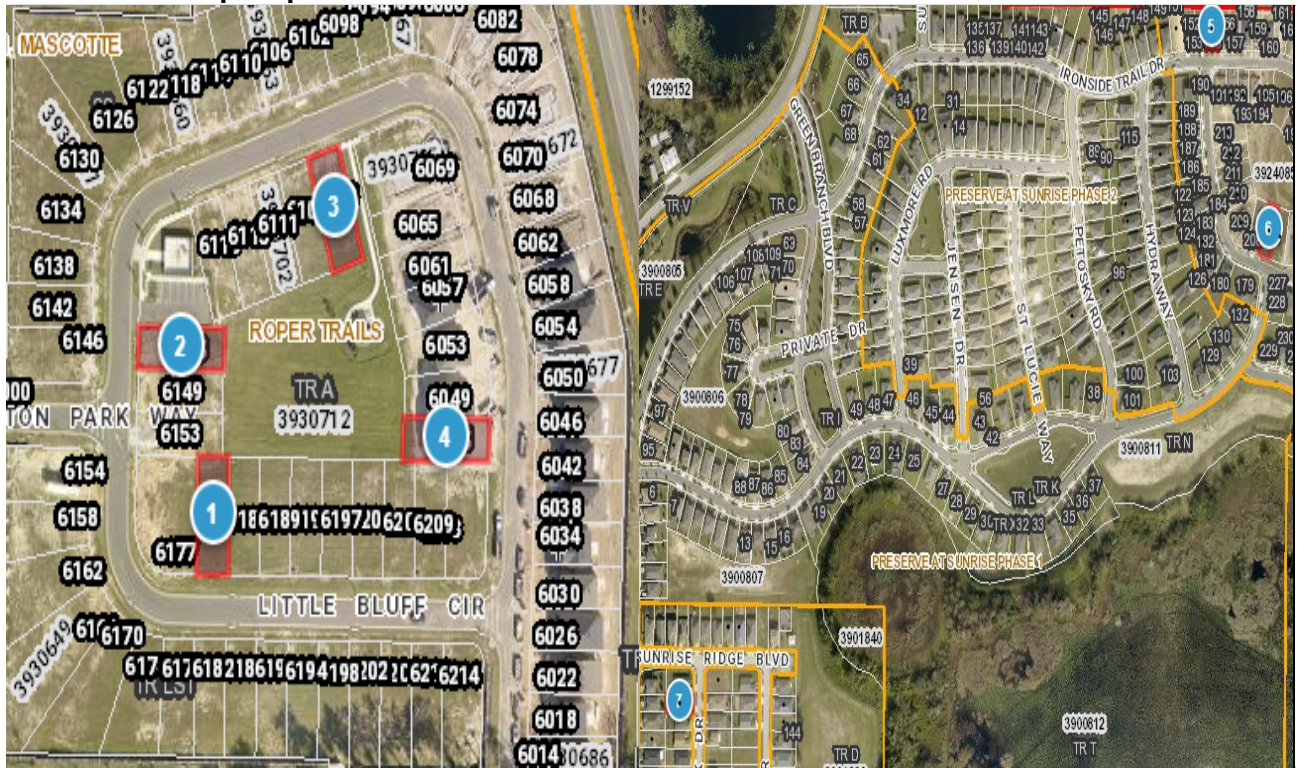
see petition 0253

Based upon the facts presented herein, it is the Property Appraiser's opinion that the Market Value placed upon this property is considered to be fair and just as of January 1st. The Income, Market, and Cost approaches to value have been considered in the assessment of this property and are an integral part of the Property Appraiser CAMA. All factors considered as per F.S. s.193.011 and approved mass appraisal standards.

DEPUTY: R. Bryan Boone

DATE 11/1/2024

2024-0265 Comp Map



Bubble #	Comp #	Alternate Key	Parcel Address	Distance from Subject(mi.)
1	subject 0253	3930695	6181 Little Bluff Cir. Mascotte	
2	subject 0256	3930699	6145 Little Bluff Cir. Mascotte	
3	subject 0260	3930704	6103 Little Bluff Cir. Mascotte	
4	subject 0265	3930711	6045 Little Bluff Cir. Mascotte	
5	3	3923948	463 Ironside Trail Dr. Groveland	1.60 mile
6	1	3924000	174 Juno Dr. Groveland	1.60 mile
7	2	3855287	2041 Sloans Outlook Dr. Groveland	1.10 mile
8				

Alternate Key 3930711
Parcel ID 11-22-24-0600-000-07500

LCPA Property Record Card
Roll Year 2024 Status: A

PRC Run: 11/1/2024 By
Card # 1 of 1

Current Owner		
AMH DEVELOPMENT LLC		
280 E PILOT RD		
LAS VEGAS	NV	89119

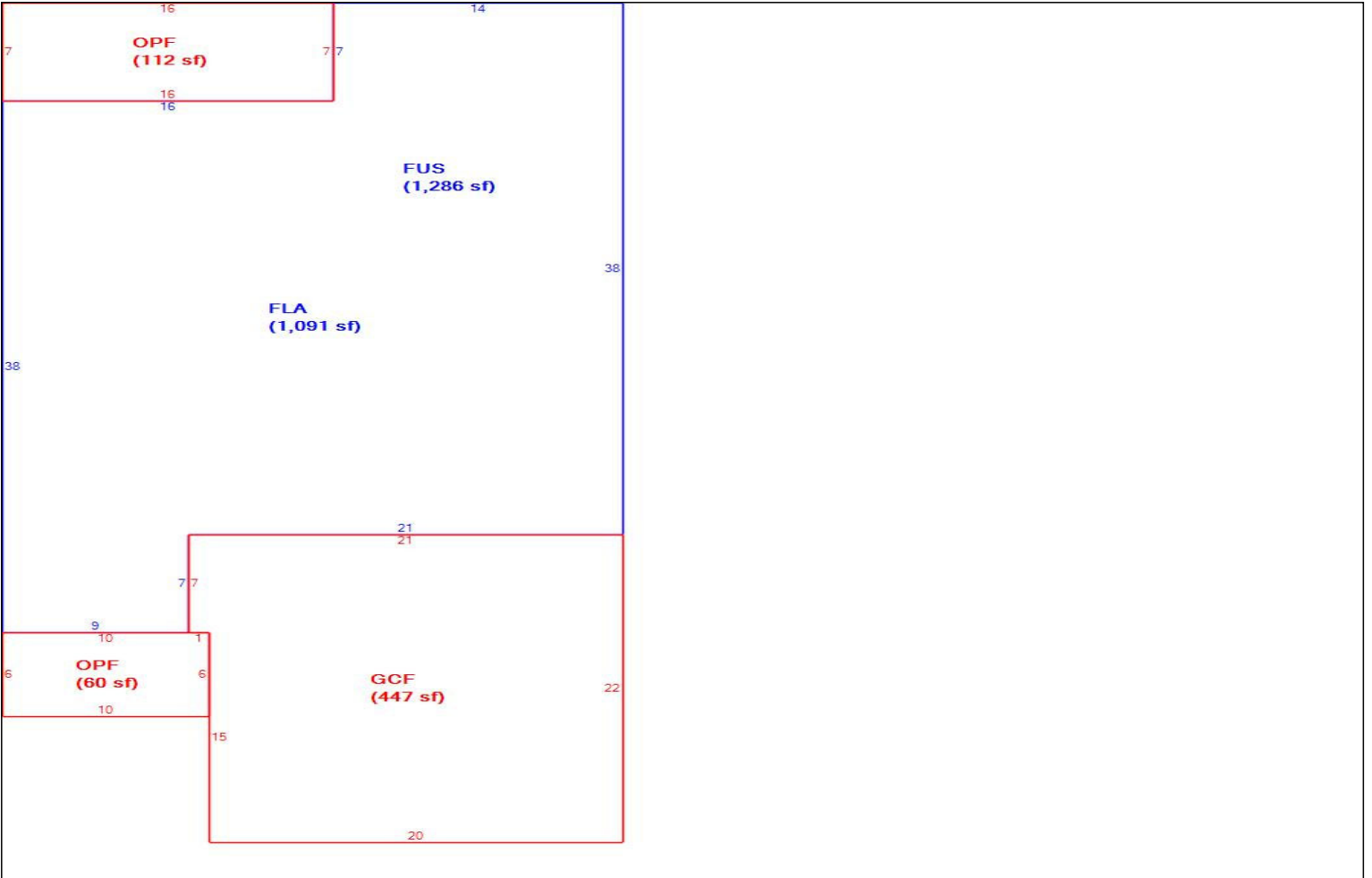
subject 0265

Property Location		
Site Address 6045 LITTLE BLUFF CIR		
MASCOTTE FL 34753		
Mill Group	OMA1	NBHD 3349
Property Use		Last Inspection
00100	SINGLE FAMILY	RBB 07-10-202

Legal Description
ROPER TRAILS PB 76 PG 86-89 LOT 75

Land Lines												
LL #	Use Code	Front	Depth	Notes Adj	Units	Unit Price	Depth Factor	Loc Factor	Shp Factor	Phys Factor	Class Val	Land Value
1	0100	0	0		1.00 LT	45,000.00	0.0000	1.20	1.000	1.000	0	54,000
Total Acres		0.00		JV/Mkt		0		Total Adj JV/Mkt		54,000		
Classified Acres		0		Classified JV/Mkt		54,000		Classified Adj JV/Mkt		0		

Sketch			
Bldg 1	Sec 1	of 1	Replacement Cost 274,121
		Deprec Bldg Value	274,121
		Multi Story	1



Building Sub Areas					Building Valuation		Construction Detail			
Code	Description	Living Are	Gross Are	Eff Area	Year Built	2023	Imp Type	R1	Bedrooms	5
FLA	FINISHED LIVING AREA	1,091	1,091	1091	Effective Area	2377	No Stories	2.00	Full Baths	3
FUS	FINISHED AREA UPPER	1,286	1,286	1286	Base Rate	95.39	Quality Grade	670	Half Baths	
GAR	GARAGE FINISH	0	447	0	Building RCN	274,121	Wall Type	03	Heat Type	6
OPF	OPEN PORCH FINISHE	0	172	0	Condition	VG	Foundation	3	Fireplaces	
		% Good	100.00		Functional Obsol		Roof Cover	3	Type AC	03
TOTALS		2,377	2,996	2,377	Building RCNLD	274,121				

Alternate Key 3930711
 Parcel ID 11-22-24-0600-000-07500

LCPA Property Record Card
 Roll Year 2024 Status: A

PRC Run: 11/1/2024 By
 Card # 1 of 1

Miscellaneous Features
**Only the first 10 records are reflected below*

Code	Description	Units	Type	Unit Price	Year Blt	Effect Yr	RCN	%Good	Apr Value

Building Permits

Roll Year	Permit ID	Issue Date	Comp Date	Amount	Type	Description	Review Date	CO Date
2024	112-22-04	04-17-2022	07-10-2023	387,595	0001	SFR 2366SF 6045 LITTLE BLUFF CIR	07-10-2023	

Sales Information

Instrument No	Book/Page	Sale Date	Instr	Q/U	Code	Vac/Imp	Sale Price	Exemptions				
								Code	Description	Year	Amount	
2020132615	5588	1482	11-18-2020	WD	Q	05	V	1,800,000				
Total											0.00	

Value Summary

Land Value	Bldg Value	Misc Value	Market Value	Deferred Amt	Assd Value	Cnty Ex Amt	Co Tax Val	Sch Tax Val	Previous Valu
54,000	274,121	0	328,121	15501	312620	0.00	312620	328121	35,000

Information on this Property Record Card is compiled and used by the Lake County Property Appraiser for the sole purpose of ad valorem property tax assessment administration in accordance with the Florida Constitution, Statutes, and Administrative Code. The Lake County Property Appraiser makes no representations or warranties regarding the completeness and accuracy of the data herein, its use or interpretation, the fee or equitable title ownership of the property, and assumes no liability associated with the use or misuse. See the posted Site Notice on our website for details.

Alternate Key 3924000
Parcel ID 12-22-24-0022-000-20700

LCPA Property Record Card
Roll Year 2024 Status: A

PRC Run: 11/1/2024 By bboone
Card # 1 of 1

Current Owner	
MASCARENHAS ALLWYN S & SANDRA	
174 JUNO DR	
GROVELAND	FL 34736-8276

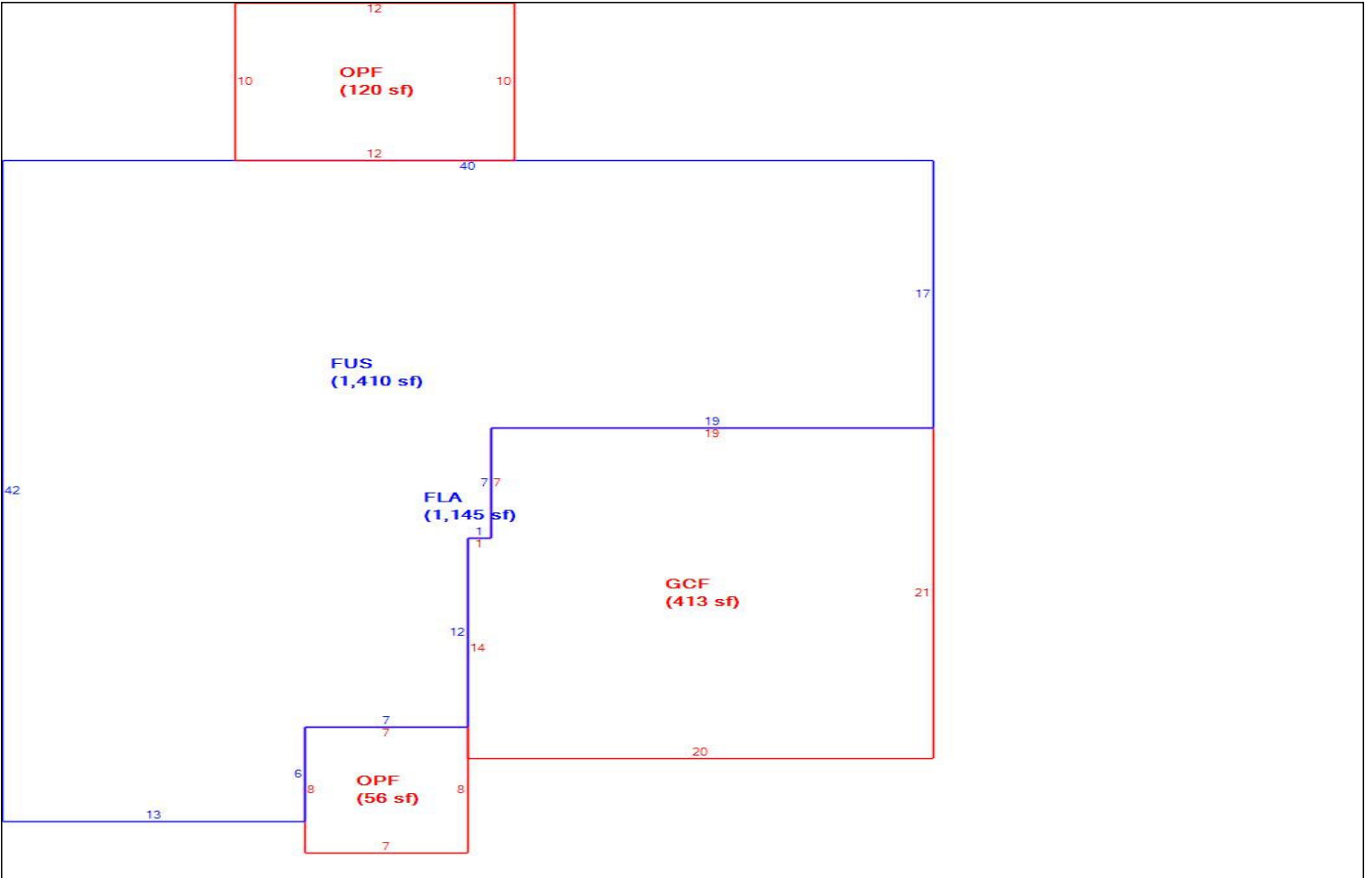
comp 1

Property Location	
Site Address	174 JUNO DR GROVELAND FL 34736
Mill Group	00GR NBHD 4537
Property Use	Last Inspection
00100 SINGLE FAMILY	PJF 04-07-202

Legal Description
PRESERVE AT SUNRISE PHASE 3 PB 74 PG 1-6 LOT 207 ORB 6265 PG 280

Land Lines												
LL #	Use Code	Front	Depth	Notes Adj	Units	Unit Price	Depth Factor	Loc Factor	Shp Factor	Phys Factor	Class Val	Land Value
1	0100	0	0		1.00 LT	35,000.00	0.0000	2.00	1.000	1.000	0	70,000
Total Acres		0.00		JV/Mkt		0		Total Adj JV/Mkt		70,000		
Classified Acres		0		Classified JV/Mkt		70,000		Classified Adj JV/Mkt		0		

Sketch			
Bldg 1	Sec 1	of 1	Replacement Cost 313,191 Deprec Bldg Value 313,191 Multi Story 1



Building Sub Areas				Building Valuation		Construction Detail				
Code	Description	Living Are	Gross Are	Eff Area	Year Built	Effective Area	Imp Type	R1	Bedrooms	5
FLA	FINISHED LIVING AREA	1,145	1,145	1145	2023	2555	No Stories	2.00	Full Baths	3
FUS	FINISHED AREA UPPER	1,410	1,410	1410	Base Rate	100.17	Quality Grade	680	Half Baths	1
GAR	GARAGE FINISH	0	413	0	Building RCN	313,191	Wall Type	03	Heat Type	6
OPF	OPEN PORCH FINISHE	0	176	0	Condition	VG	Foundation	3	Fireplaces	
					% Good	100.00	Functional Obsol			
TOTALS		2,555	3,144	2,555	Building RCNLD	313,191	Roof Cover	3	Type AC	03

Alternate Key 3924000
 Parcel ID 12-22-24-0022-000-20700

LCPA Property Record Card
 Roll Year 2024 Status: A

PRC Run: 11/1/2024 By bboone
 Card # 1 of 1

Miscellaneous Features
**Only the first 10 records are reflected below*

Code	Description	Units	Type	Unit Price	Year Blt	Effect Yr	RCN	%Good	Apr Value

Building Permits

Roll Year	Permit ID	Issue Date	Comp Date	Amount	Type	Description	Review Date	CO Date
2024	2305-0300	07-05-2023	02-07-2024	467,158	0001	SFR 174 JUNO DR	02-07-2024	12-20-2023

Sales Information

Instrument No	Book/Page	Sale Date	Instr	Q/U	Code	Vac/Imp	Sale Price	Exemptions			
								Code	Description	Year	Amount
2024000516	6265	0280	12-29-2023	WD	Q	03	460,000				
2022097190	5992	1937	07-08-2022	WD	U	30	690,900				
	0	0	01-01-1900		U	U	0				
Total	0.00										

Value Summary

Land Value	Bldg Value	Misc Value	Market Value	Deferred Amt	Assd Value	Cnty Ex Amt	Co Tax Val	Sch Tax Val	Previous Valu
70,000	313,191	0	383,191	0	383191	0.00	383191	383191	49,400

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Alternate Key 3855287
Parcel ID 12-22-24-0010-000-06100

LCPA Property Record Card
Roll Year 2024 Status: A

PRC Run: 11/1/2024 By
Card # 1 of 1

Current Owner		
SIPER DANIEL & ROBIN E		
2041 SLOANS OUTLOOK DR		
GROVELAND	FL	34736

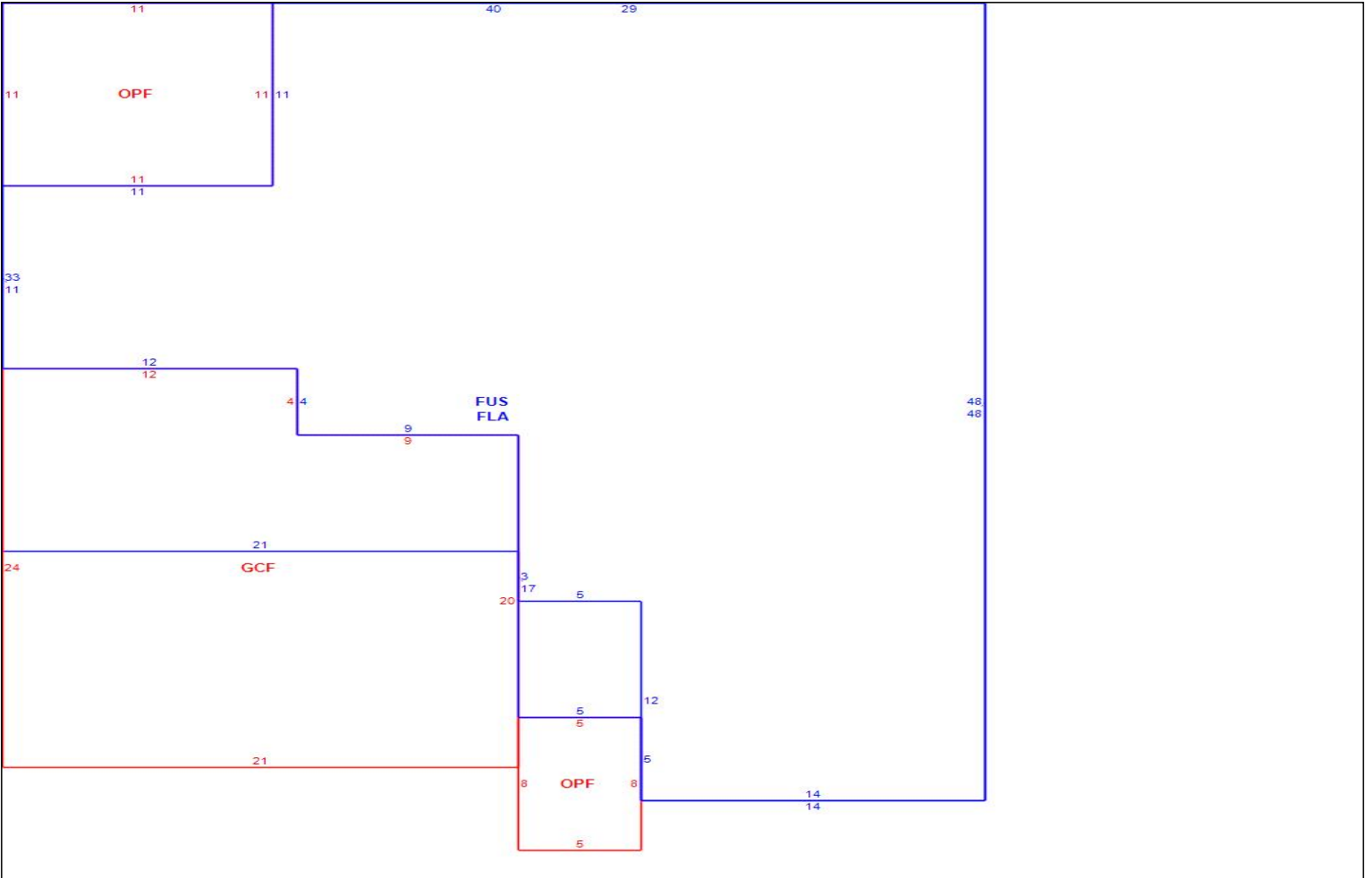
comp 2

Property Location			
Site Address	2041 SLOANS OUTLOOK DR		
	GROVELAND	FL	34736
Mill Group	00GR	NBHD	4537
Property Use		Last Inspection	
00100	SINGLE FAMILY	RBB	02-04-202

Legal Description
SUNRISE RIDGE PB 59 PG 97-101 LOT 61 ORB 6224 PG 349

Land Lines												
LL #	Use Code	Front	Depth	Notes Adj	Units	Unit Price	Depth Factor	Loc Factor	Shp Factor	Phys Factor	Class Val	Land Value
1	0100	0	0		1.00 LT	35,000.00	0.0000	2.00	1.000	1.000	0	70,000
Total Acres		0.00		JV/Mkt		0		Total Adj JV/Mkt		70,000		
Classified Acres		0		Classified JV/Mkt		70,000		Classified Adj JV/Mkt		0		

Sketch											
Bldg	1	Sec	1	of	1	Replacement Cost	296,048	Deprec Bldg Value	296,048	Multi Story	1



Building Sub Areas					Building Valuation		Construction Detail			
Code	Description	Living Are	Gross Are	Eff Area	Year Built		Imp Type	R1	Bedrooms	4
FLA	FINISHED LIVING AREA	1,264	1,264	1264	Effective Area	2809	No Stories	2.00	Full Baths	2
FUS	FINISHED AREA UPPER	1,545	1,545	1545	Base Rate	90.21	Quality Grade	665	Half Baths	
GAR	GARAGE FINISH	0	468	0	Building RCN	296,048	Wall Type	03	Heat Type	6
OPF	OPEN PORCH FINISHE	0	161	0	Condition	VG	Foundation	3	Fireplaces	
					% Good	100.00	Functional Obsol			
TOTALS		2,809	3,438	2,809	Building RCNLD	296,048	Roof Cover	3	Type AC	03

Miscellaneous Features									
*Only the first 10 records are reflected below									
Code	Description	Units	Type	Unit Price	Year Blt	Effect Yr	RCN	%Good	Apr Value

Building Permits									
Roll Year	Permit ID	Issue Date	Comp Date	Amount	Type	Description	Review Date	CO Date	
2022	2008-0128	01-01-2021	02-04-2022	373,380	0001	SFR FOR 2022			
2021	2008-0128	09-22-2020	12-21-2020	373,380	0001	SFR 2041 SLOANS OUTLOOK DR	12-21-2020		

Sales Information									Exemptions			
Instrument No	Book/Page	Sale Date	Instr	Q/U	Code	Vac/Imp	Sale Price		Code	Description	Year	Amount
2023124326	6224	0349	10-05-2023	WD	Q	01	I	436,000	039	HOMESTEAD	2024	25000
2023089972	6182	1507	07-24-2023	WD	U	37	I	350,100	059	ADDITIONAL HOMESTEAD	2024	25000
2021022082	5645	0430	02-12-2021	WD	Q	03	I	309,200				
2020068974	5494	0609	06-23-2020	WD	Q	01	V	38,500				
	4115	1374	12-22-2011	WD	U	U	V	35,000				
Total											50,000.00	

Value Summary										
Land Value	Bldg Value	Misc Value	Market Value	Deferred Amt	Assd Value	Cnty Ex Amt	Co Tax Val	Sch Tax Val	Previous Valu	
70,000	296,048	0	366,048	0	366048	50,000.00	316048	341048	356,297	

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Alternate Key 3923948
 Parcel ID 12-22-24-0022-000-15500

LCPA Property Record Card
 Roll Year 2024 Status: A

PRC Run: 11/1/2024 By
 Card # 1 of 1

Current Owner		
JEAN-PIERRE ELAINE AND MERLANDE GU		
463 IRONSIDE TRAIL DR		
GROVELAND	FL	34736

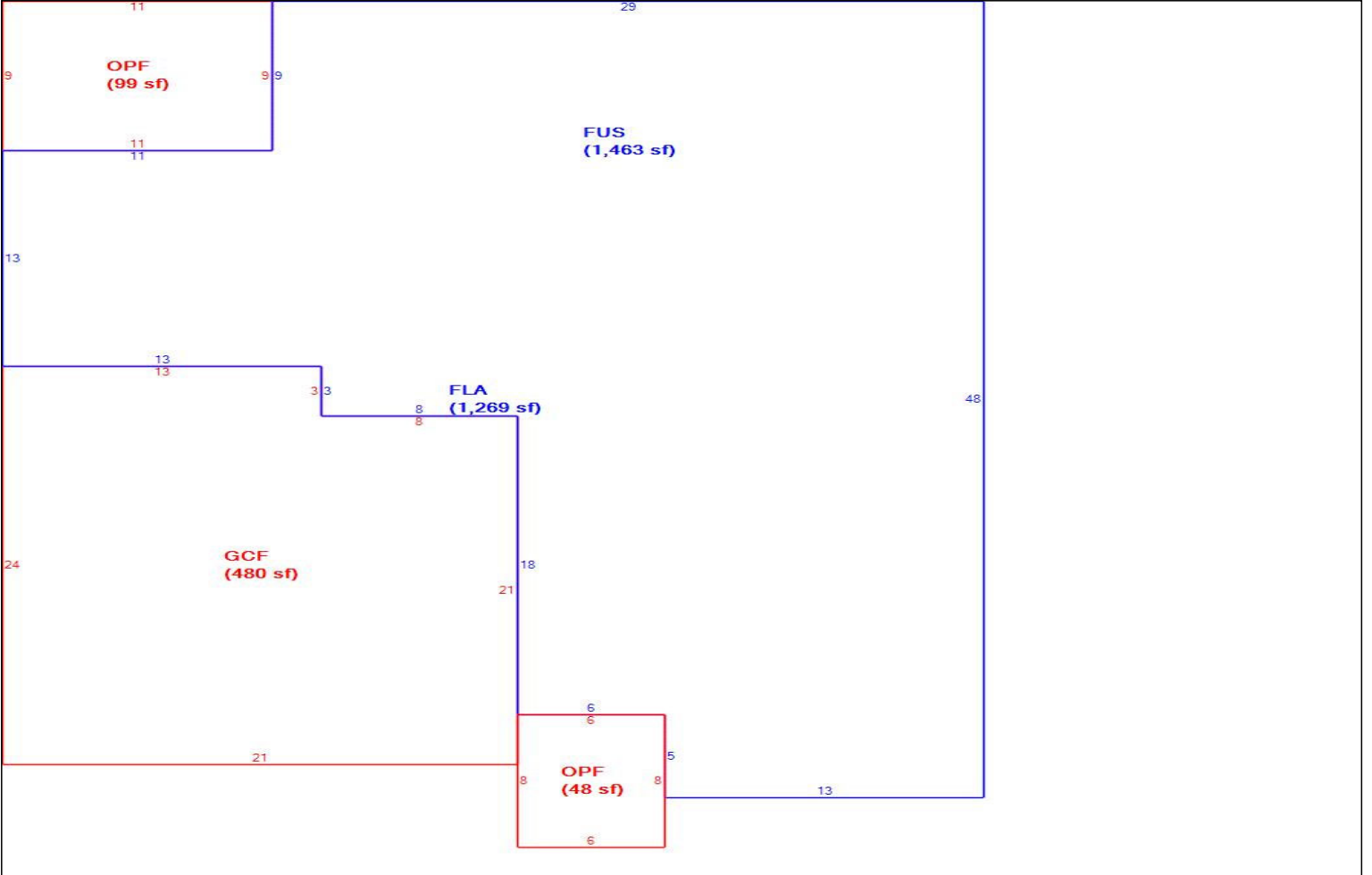
comp 3

Property Location			
Site Address	463 IRONSIDE TRAIL DR	FL	34736
Mill Group	00GR	NBHD	4537
Property Use		Last Inspection	
00100	SINGLE FAMILY	RBB	02-07-202

Legal Description
 PRESERVE AT SUNRISE PHASE 3 PB 74 PG 1-6 LOT 155 ORB 6188 PG 794

LL #	Use Code	Front	Depth	Notes Adj	Units	Unit Price	Depth Factor	Loc Factor	Shp Factor	Phys Factor	Class Val	Land Value
1	0100	0	0		1.00 LT	35,000.00	0.0000	2.00	1.000	1.000	0	70,000
Total Acres		0.00		JV/Mkt		0		Total Adj JV/Mkt		70,000		
Classified Acres		0		Classified JV/Mkt		70,000		Classified Adj JV/Mkt		0		

Sketch
 Bldg 1 Sec 1 of 1 Replacement Cost 325,675 Deprec Bldg Value 325,675 Multi Story 1



Building Sub Areas					Building Valuation		Construction Detail			
Code	Description	Living Are	Gross Are	Eff Area	Year Built	2023	Imp Type	R1	Bedrooms	4
FLA	FINISHED LIVING AREA	1,269	1,269	1269	Effective Area	2732	No Stories	2.00	Full Baths	2
FUS	FINISHED AREA UPPER	1,463	1,463	1463	Base Rate	99.41	Quality Grade	680	Half Baths	1
GAR	GARAGE FINISH	0	480	0	Building RCN	325,675	Condition	VG	Wall Type	03
OPF	OPEN PORCH FINISHE	0	147	0	% Good	100.00	Functional Obsol		Foundation	3
TOTALS		2,732	3,359	2,732	Building RCNLD	325,675	Roof Cover	3	Type AC	03

Alternate Key 3923948
 Parcel ID 12-22-24-0022-000-15500

LCPA Property Record Card
 Roll Year 2024 Status: A

PRC Run: 11/1/2024 By
 Card # 1 of 1

Miscellaneous Features *Only the first 10 records are reflected below									
Code	Description	Units	Type	Unit Price	Year Blt	Effect Yr	RCN	%Good	Apr Value

Building Permits									
Roll Year	Permit ID	Issue Date	Comp Date	Amount	Type	Description	Review Date	CO Date	
2024	2210-0045	11-14-2022	02-07-2024	496,243	0001	SFR 463 IRONSIDE TRAIL DR	02-07-2024		

Sales Information									Exemptions			
Instrument No	Book/Page	Sale Date	Instr	Q/U	Code	Vac/Imp	Sale Price		Code	Description	Year	Amount
2023094192	6188	0794	07-27-2023	WD	Q	03	I	440,200				
2022054286	5939	1751	04-14-2022	WD	U	11	V	0				
2022022281	5898	0462	02-09-2022	WD	U	30	V	984,800				
	0	0	01-01-1900		U	U		0				
Total											0.00	

Value Summary										
Land Value	Bldg Value	Misc Value	Market Value	Deferred Amt	Assd Value	Cnty Ex Amt	Co Tax Val	Sch Tax Val	Previous Valu	
70,000	325,675	0	395,675	0	395675	0.00	395675	395675	49,400	

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