

NYS Department of Taxation and Finance



OFFICE OF REAL PROPERTY TAX SERVICES

Thomas H. Mattox
Acting Commissioner of
Taxation and Finance

Susan Savage
Assistant Deputy Commissioner
For Real Property Tax Services

WESTERN REGIONAL OFFICE
GENESEE COUNTY BUILDING NO. 2
3837 WEST MAIN ROAD
BATAVIA, NEW YORK 14020

Tel. (585) 343-4363 Fax (585) 343-9740
www.orps.state.ny.us

Christine Bannister
Regional Manager
For Real Property Tax Services

January 10, 2012

Ms. Deanna Wheeler, Assessor
Town of Portland
87 West Main Street
Brocton, NY 14716-9617

Dear Ms. Wheeler:

The Office of Real Property Tax Services (ORPTS) has completed work on the 2012 Market Value Survey. This survey will be used to establish final equalization rates by August 1, 2012 for school tax apportionment in September 2012. To accomplish this, ORPTS has selected appraisal sample selections from your assessment roll. They were collected and valued with a July 1, 2010 valuation date and then trended to reflect a valuation date of July 1, 2011.

The 2012 Full Value Measurement (FVM) program uses local market data to the fullest extent possible. This data is used to establish aggregate full values from the various Major Types (A- Residential, B- Commercial/Industrial, C- Farm/Vacant, and D-Utility) and to confirm the local stated level of assessment (LOA).

Enclosed you will find one or more of the following reports detailing the sample parcels.

- Preliminary report of 2012 Pre-Decisional Collaboration (Major Type Aggregate Totals)
- Data Report 4 – Sampled – List of Observations
- Data Report 3 – Sampled – FVM Summary Report
- Property Inventory Valuation Reports
 - Residential, Commercial or Vacant
 - Industrial
 - Utility
 - Forest

Objections may be made to individual property appraised values. If you believe an error was made, you must document your objections, provide data, state your opinion of value, and provide supporting documentation. Merely objecting to individual data items is insufficient and will not be accepted. Objections to ORPTS' appraisals may include, but are not limited to, the appraised value, method of appraisal, comparable sales, income and expenses data, etc.

The documentation to support your objection and opinion of value should include: appraisals of the subject properties; comparable sales property record cards; RP-5217 sale reports; actual income and expense statements, if these reflect the 2011 market; tax maps; court orders; or other pertinent data.

If we have sampled only B and C Types for your town, you will receive residential sales ratios and/or CAMA ratios. (This information will be mailed to you separately). Objections to ratios, or trends for any of the major types, should be accompanied by support documentation by Major Type. All submitted documentation (or copies) will be retained by the regional office for our records.

If you would like to schedule a Pre-decisional Collaboration (PDC) meetings to discuss any aspect of Full Value Measurement for your municipality, the meetings will be held at the Town of Dunkirk Town Hall, 4737 Willow Road, Dunkirk, NY 14048 on Monday, January 23, 2012 and Tuesday, January 24, 2012 between the hours of 10:00 AM – 3:00 PM please contact Lori McClurg at 585-343-4363 no later than Wednesday, January 18, 2012 to set up an appointment.

Sincerely,

Robert Wright
Chautauqua County
Customer Relationship Manager

Enclosures

Major Type	ORPS Full Value	Measured Roll Assessed Value	Base Market Value	Aggr Adjustment Factors			Estimated Market Value Measured Roll	Measured Roll Ratio	Quantity Change Factors			Preliminary Estimated Market Value 2011 Roll	Preliminary Market Value Ratio 2011 Roll		
				2009 (1)	2010 (1)	2011 (1)			2012 (1)	2008 (2)	2009 (2)			2010 (2)	2011 (2)
A 2011 Res Ratio															
B 2010 Appraisals		11,098,519	17,633,472	0			17,633,472	62.94				160,956,252	84,308,885		
C 2010 Appraisals		14,590,030	31,733,286	1			32,050,619	45.52	0.9700			17,104,468	10,765,107		
D 2011 Unsampeld		5,824,337							0.9996			32,037,799	14,584,680		
Sampled Type Totals (4)													5,824,337		
All Type Totals													210,098,519	109,658,672	52.19
													221,257,551	115,483,009	52.19(3)

(3) = This preliminary market value ratio is not an equalization rate, nor is it the assessing unit's LOA. This is ORPTS preliminary market value ratio estimate and all data on this page is subject to change. All ratios on this report are non-binding upon the decisions made by ORPTS in confirming LOAs. This ratio does not reflect any assessment changes between the 2011 and 2012 assessment rolls. The ultimate responsibility for determining the LOA in an assessing unit belongs to the assessor.

- (1) The aggregate market adjustment factor is the percent increase or decrease that the major type estimated market value is adjusted between years.
- (2) An asterisk (*) following a quantity change factor indicates there was a five percent or more change in level of assessment between the measured roll and the PDC roll for the major type(s), and the quantity change factor shown is based on the annual assessor's report data for that roll year for the major type(s). When no asterisk appears, there was a less than five percent change in level of value from the prior roll year for the major type(s), and the quantity change factor shown is the assessed value for that roll year for the major type(s) divided by the assessed value from the prior roll year for the major type(s).
- (4) The sampled types market value ratio is the assessed value from the measured roll for the sampled types divided by the total estimated market value for the sampled types. The all types estimated market value may be arrived at by dividing the measured roll total assessed value for all the major types by the sampled types market value ratio.

Descriptives

[DataSet0] C:\FVM_2012\MA081\0660 subj ratio out.sav

Descriptive Statistics

	N	Mean
Subject Ratio Study	952	1.0000
SWIS Four	952	660.00
Minimum	952	.26570
Maximum	952	1.02404
Standard Deviation	952	.15395
PRD	952	1.0788
COD Subj	952	22.551
Mean	952	.56505
Median	952	.54672
Weighted Mean	952	.52377
2011 Level of Assessment	952	.620000
Total AV	952	52829.15
MRA Est	952	100862.5140
Valid N (listwise)	952	

ORPTS		ORPTS(1)		Muni Work Parcel		Owner Last, First Name		Property Address		*-----Roll Identification -----*		2010		2010AVI/		
Code	Group	Id	Value	Interval:	Value	Interval:	Value	Interval:	Value	Interval:	Roll ID Number for Appraisals	Assessed Value	Market Value	Ratio	Ratio	
Major Type: B	CVS	A	678	Range Resources	CVS	A	3002	Range Resources	CVS	A	3041	Range Resources	CVS	A	3041	
Major Type: B Value Interval: S001																
066000	CVS	A	678	Range Resources	CVS	A	3002	Range Resources	E Main St		900.00-2-103	8,307	13,131	63.26%	2010AVI/	
066000	CVS	A	3002	Range Resources	CVS	A	3041	Range Resources	S Side Woleben Rd		900.00-1-23	9,099	14,388	63.24%	2010MV	
066000	CVS	A	3041	Range Resources	CVS	A	3041	Range Resources	Barnes Rd S Side		900.00-1-62	8,288	15,429	53.72%	Ratio	
Major Type: B Value Interval: S002																
066000	CVS	A	386	Willebrandt, Thomas D	CVS	A	388	Loveland Roberta J	4 E Main St		145.17-2-46	45,000	57,200	78.67%		
066000	CVS	A	388	Loveland Roberta J	CVS	A	2884	Dispenza, Charles J IV	11 Lake Ave		145.17-2-48	25,000	45,600	54.82%		
066000	CVS	A	2884	Dispenza, Charles J IV	CVS	A	2884	Dispenza, Charles J IV	6355 Rt 20		161.10-2-25	34,700	69,500	49.93%		
Major Type: B Value Interval: S003																
066000	CVS	A	103	Graphite Technology Gp Inc	CVS	A	460	Berry, Eric C	115 Central Ave		144.16-2-6	200,000	350,000	57.14%		
066000	CVS	A	460	Berry, Eric C	CVS	A	2839	MZM Properties Inc	2 W Main St		145.17-1-36	78,300	90,000	87.00%		
066000	CVS	A	2839	MZM Properties Inc	CVS	A	1507	Ashnic Properties LLC	6372 Rt 20		161.10-1-34	93,600	149,900	62.44%		
Major Type: B Value Interval: S004																
066000	CVS	A	439	Brocton Llc	CVS	A	546	PANY Holdings LLC	7 School St		161.08-1-27	1,124,600	1,720,700	65.36%		
066000	CVS	A	546	PANY Holdings LLC	CVS	A	1507	Ashnic Properties LLC	51 E Main St		145.17-3-9	479,000	785,000	61.02%		
066000	CVS	A	1507	Ashnic Properties LLC	CVS	A	1507	Ashnic Properties LLC	5772 Ellcott Rd		162.10-1-16	382,800	535,200	71.52%		
Major Type: C Value Interval: S001																
066000	CVS	A	354	Mcfadden Donald D	CVS	A	1018	Kapple, David D	Fay Street Rear		145.17-1-20	600	1,000	60.00%		
066000	CVS	A	1018	Kapple, David D	CVS	A	2479	Larish, Daniel E	Pratt Road Rear		177.00-1-15	500	800	62.50%		
066000	CVS	A	2479	Larish, Daniel E	CVS	A	2479	Larish, Daniel E	Hazel Pl		111.15-5-3	3,000	6,900	43.48%		
Major Type: C Value Interval: S002																
066000	CVS	A	797	Zirkle, Marvin L	CVS	A	2438	Mannella, Eugene M	Lake Ave		144.00-2-15	14,400	28,700	50.17%		
066000	CVS	A	2438	Mannella, Eugene M	CVS	A	3218	Baker, Roy W	Rt 5 Tastor Ln		111.15-1-18	6,000	45,000	13.33%		
066000	CVS	A	3218	Baker, Roy W	CVS	A	3218	Baker, Roy W	West Ave		161.02-1-21.1	6,800	12,000	56.67%		

(1) ORPTS parced preceded by an 'S' indicates a sale and by an 'A' indicates an appraisal.

ORPTS		ORPTS(1)		Owner Last, First Name	Property Address	*-----Roll Identification -----*	2010 Market Value	2010AV/2010MV Ratio
Muni Code	Work Group	Parcel Id	Value						Roll ID Number for Appraisals	Assessed Value
Major Type: C				Value Interval: S003				
066000	CVS A	786	Munson, Donald	Martin Rd	128.00-1-5	33,000	62,000	53.23%
066000	CVS A	3130	Fisher, Annie	Rt 5	160.00-2-39	29,300	47,000	62.34%
066000	CVS A	3445	Skinner, Shirley M	8466 Munson Rd	160.00-3-12.1	23,600	36,800	64.13%
Major Type: C				Value Interval: S004				
066000	CVS A	1031	Kapple, David	Rt 20 N Side	177.00-2-3	40,700	84,000	48.45%
066000	CVS A	3250	Alvarado-Rivera, Carlos	Martin Rd	128.00-1-3.1	70,800	91,800	77.12%
066000	CVS A	3345	Mobilia, David P	6824 Rt 20	177.00-2-9.1	45,000	70,800	63.56%
Major Type: C				Value Interval: S005				
066000	CVS A	728	Corell, James G	Martin Road Rear	128.00-1-13	78,100	133,700	58.41%
066000	CVS A	1050	Rackowski, Thomas	6863 Webster Rd	177.00-2-54	75,300	256,000	29.41%
066000	CVS A	1059	Kapple, David D	7015 Webster Rd	177.00-1-32	121,700	293,900	41.41%

(1) ORPTS pair preceded by an 'S' indicates a sale and by an 'A' indicates an appraisal.

Value Interval	Assessed Value Limits	Number of Parcels	Total Assessed Value	Number of Observations	Average Assessed Value	Average Market Value	Market Value Ratio	Estimated Full Value (3)
Major Type B								
S001	238 to 17,526	138	1,069,428	3	8,565	14,316	59.825864	1,787,568
S002	17,752 to 75,000	66	2,512,917	3	34,900	57,433	60.766114	4,135,392
S003	75,300 to 250,000	29	3,693,174	3	123,967	196,633	63.044587	5,858,035
S004	260,400 to 1,124,600	7	3,823,000	3	662,133	1,013,633	65.322768	5,852,477
Major Type B Totals:								
		240	11,098,519	12			62.940066	17,633,472
Major Type C								
S001	50 to 4,000	565	715,660	3	1,367	2,900	47.126549	1,518,592
S002	4,100 to 15,300	332	2,895,972	3	9,067	28,567	31.738631	9,124,439
S003	15,500 to 37,500	154	3,630,715	3	28,633	48,600	58.916316	6,162,495
S004	37,500 to 70,800	74	3,663,243	3	52,167	82,200	63.463099	5,772,241

(3) = As of July 1, 2010 for 2010 Assessment Roll Quantities

Value Interval	Assessed Value Limits	Number of Parcels	Total Assessed Value	Number of Observations	Average Assessed Value	Average Market Value	Market Value Ratio	Estimated Full Value (3)
Major Type C								
S005	72,000 to 183,500	37	3,684,440	3	91,700	227,867	40.242831	9,155,519
Major Type C Totals:		1,162	14,590,030	15			45.977054	31,733,286
Municipal Total :		1,402	25,688,549	27			52.036127	49,366,758

(3) = As of July 1, 2010 for 2010 Assessment Roll Quantities

Inventory Summary

SWIS Code	066001	Owner Name	Graphite Technology Gp Inc	Nbhd / Zone	777 / 01
Parcel ID	144.16-2-6	Parcel Address	115 Central	2010 Base Roll Assessment	\$200,000
Site Nbr	1	Property Class	710 Manufacture	Appraised Land Value	\$67,000
Municipality	Portland	Prim. Land	2.00	Total Appraised Value	\$350,000
School District	066001	Excess Land	4.40		
Used As	Dstr wrhouse	Overall Desirability	Fair		

Commercial Building 1 Section 1

Building Number	1	Year Built / Eff. Year Built	1920 /	Building Cond.	Fair
Model Number	818	Nbr. Stories / Height	3.0 / 13 Feet	Gross Floor Area	10,134
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	Unfinished / 3,378

Commercial Building 1 Section 2

Building Number	1	Year Built / Eff. Year Built	1920 /	Building Cond.	Fair
Model Number	818	Nbr. Stories / Height	2.0 / 13 Feet	Gross Floor Area	19,984
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	Unfinished / 19,984

Commercial Building 1 Section 3

Building Number	1	Year Built / Eff. Year Built	1920 /	Building Cond.	Fair
Model Number	813	Nbr. Stories / Height	1.0 / 18 Feet	Gross Floor Area	4,276
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	Unfinished / 4,276

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
 *** and Market Value - Total Appraised Value - as of July 1, 2010 ***
 Value Approach on Following Page

Parcel ID 144.16-2-6

Site 1

Commercial Building 1 Section 4

Building Number	1	Year Built / Eff. Year Built	1965 /	Building Cond.	Normal
Model Number	813	Nbr. Stories / Height	1.0 / 18 Feet	Gross Floor Area	2,480
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	0 / 0

Commercial Building 1 Section 5

Building Number	1	Year Built / Eff. Year Built	1920 /	Building Cond.	Fair
Model Number	892	Nbr. Stories / Height	1.0 / 18 Feet	Gross Floor Area	9,000
No. of Struct.	1	Const. Quality / Adj.	Above average / 0	Basement Type / Sq Ft	Unfinished / 9,000

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
*** and Market Value - Total Appraised Value - as of July 1, 2010 ***
Value Approach on Following Page

Parcel ID: 144.16-2-6

Site: 1

Value Approach Used: Market

*** Market Multipliers ***

Used As	Amount	M.V./Unit	Total M.V.
Dstr w/thouse	82,512 Sq Ft	\$4.25	\$350,676

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
*** and Market Value - Total Appraised Value - as of July 1, 2010 ***

Subject	Comp 1	Comp 2	Comp 3
066001 066001 145.17-1-20	066001 066001 162.09-1-69	066001 066001 144.16-1-8.2	066089 066001 162.00-2-30.2
1 McFadden, Donald D Fay Street Rear 311 Res vac land \$600 \$600 777	1 Wazaney, Michael 7HarmonAve 311 Res vac land 777	1 Boardman, Verona K PeerlessSt 311 Res vac land 777	1 Dougan, Donald A Sr WebsterRd 311 Res vac land 777
1 None 1 Inferior 3 Comm/public 3 Comm/public 4 Gas & elec .33 .11 .11 .11 .11 10 Wtrfront / 11 Orchard 12 Rear / 13 Vineyard 14 Wetland / 15 Leased Total Site Acres SQRT(Total Acres) RMS DIM1 / DIM2 RMS Year Built / Age RMS Condition RMS Grade RMS RCNLD Site Total RCNLD Sale Date Sale Price	2 Typical 3 Comm/public 3 Comm/public 4 Gas & elec .33 .57 0 0 \$0 \$0 11/5/08 \$6,000 \$6,200	3 Improved 2 Typical 3 Comm/public 3 Comm/public 4 Gas & elec 1.8 1.34 0 0 \$0 \$0 3/5/10 \$6,000 \$3,700	2 Typical 1 None 3 Comm/public 3 Electric .38 0.62 0 0 \$0 \$0 5/3/10 \$1,000 \$1,000
Cost Estimate	\$1,100	\$6,200	\$3,700
Final Land Value	\$1,000		
Final Total Value	\$1,000		

Inventory Summary

SWIS Code	066001	Owner Name	Berry, Eric C	Nbhd / Zone	777 / 01
Parcel ID	145.17-1-36	Parcel Address	2 W Main	2010 Base Roll Assessment	\$78,300
Site Nbr	1	Property Class	425 Bar	Appraised Land Value	\$10,800
Municipality	Portland	Prim. Land	0.50	Total Appraised Value	\$90,000
School District	066001	Excess Land	0		
Used As	Nbhd tavern	Overall Desirability	Fair		
Cost Value	\$283,100				

Commercial Building 1 Section 1

Building Number	1	Year Built / Eff. Year Built	1843 /	Building Cond.	Fair
Model Number	153	Nbr. Stories / Height	3.0 / 9 Feet	Gross Floor Area	8,636
No. of Struct.	1	Const. Quality / Adj.	Economy / 0	Basement Type / Sq Ft	Unfinished / 2,139

Commercial Building 1 Section 2

Building Number	1	Year Built / Eff. Year Built	1843 /	Building Cond.	Fair
Model Number	152	Nbr. Stories / Height	2.0 / 10 Feet	Gross Floor Area	1,450
No. of Struct.	1	Const. Quality / Adj.	Economy / 0	Basement Type / Sq Ft	0 / 0

Commercial Building 1 Section 3

Building Number	1	Year Built / Eff. Year Built	1900 /	Building Cond.	Fair
Model Number	855	Nbr. Stories / Height	1.0 / 11 Feet	Gross Floor Area	532
No. of Struct.	1	Const. Quality / Adj.	Economy / 0	Basement Type / Sq Ft	0 / 0

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
 *** and Market Value - Total Appraised Value - as of July 1, 2010 ***
 Value Approach on Following Page

Parcel ID: 145.17-1-36

Site: 1

Value Approach Used: CostMarket

*** Market Multipliers ***

Used As	Amount	M.V./Unit	Total M.V.
External apt	1 Units	\$10,000.00	\$10,000
Nbhd tavern	4,391 Sq Ft	\$15.00	\$65,865
Row storage	3,035 Units	\$5.00	\$15,175
Non-contrib	4,777 Units	\$0.00	\$0

4,777

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***

*** and Market Value - Total Appraised Value - as of July 1, 2010 ***

Inventory Summary

SWIS Code	066001	Owner Name	Willebrandt, Thomas D	Nbhd / Zone	777 / 01
Parcel ID	145.17-2-46	Parcel Address	4 E Main	2010 Base Roll Assessment	\$45,000
Site Nbr	1	Property Class	481 Att row bldg	Appraised Land Value	\$9,600
Municipality	Portland	Prim. Land	0.31	Total Appraised Value	\$57,200
School District	066001	Excess Land	0		
Used As	Row retail	Overall Desirability	Normal		
Cost Value	\$263,700				

Commercial Building 1 Section 1

Building Number	1	Year Built / Eff. Year Built	1918 / 1970	Building Cond.	Poor
Model Number	319	Nbr. Stories / Height	2.0 / 14 Feet	Gross Floor Area	9,534
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	Unfinished / 4,767

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
 *** and Market Value - Total Appraised Value - as of July 1, 2010 ***
 Value Approach on Following Page

Parcel ID: 145.17-2-46

Site: 1

Value Approach Used: Cost and Income and Market

*** Income Information ***

Potential Gross Income	\$18,019
Vacancy and Credit Loss	\$1,801 (10%)
Additional Income	\$0 (0%)
Effective Gross Income	\$16,218
Total Expenses	\$4,865 (30%)
Net Operating Income	\$11,353
Rate Used	.09998
Property Tax Rate	.0360
Final Cap Rate	.13598

*** Income Calculation ***

Used As	Amount	Rent/Unit	Total Rent	Used As	Amount	M.V./Unit	Total M.V.
Row retail	4,767 Sq Ft	\$1.89	\$9,010	Row retail	4,767 Sq Ft	\$6.00	\$28,602
Row office	4,767 Sq Ft	\$1.89	\$9,010	Row office	4,767 Sq Ft	\$6.00	\$28,602
Non-contrib	4,767 Sq Ft	\$0.00	\$0	Non-contrib	4,767 Sq Ft	\$0.00	\$0

*** Market Multipliers ***

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***

*** and Market Value - Total Appraised Value - as of July 1, 2010 ***

Inventory Summary

SWIS Code	066001	Owner Name	Loveland Roberta J	Nbhd / Zone	777 / 01
Parcel ID	145.17-2-48	Parcel Address	11 Lake	2010 Base Roll Assessment	\$25,000
Site Nbr	1	Property Class	464 Office bldg.	Appraised Land Value	\$1,600
Municipality	Portland	Prim. Land	0.04	Total Appraised Value	\$45,600
School District	066001	Excess Land	0		
Used As	Profssnl off	Overall Desirability	Normal		
Cost Value	\$50,100				

Commercial Building 1 Section 1

Building Number	1	Year Built / Eff. Year Built	1900 /	Building Cond.	Normal
Model Number	317	Nbr. Stories / Height	2.0 / 11 Feet	Gross Floor Area	1,520
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	0 / 0

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
 *** and Market Value - Total Appraised Value - as of July 1, 2010 ***
 Value Approach on Following Page

Parcel ID: 145.17-2-48

Site: 1

Value Approach Used: Cost and Income and Market

*** Income Information ***

Potential Gross Income	\$9,120
Vacancy and Credit Loss	\$638 (7%)
Additional Income	\$0 (0%)
Effective Gross Income	\$8,482
Total Expenses	\$2,538 (30%)
Net Operating Income	\$5,944
Rate Used	.08710
Property Tax Rate	.0360
Final Cap Rate	.12310

*** Income Calculation ***

Used As	Amount	Rent/Unit	Total Rent	Used As	Amount	M.V./Unit	Total M.V.
Profssnl off	1,520 Sq Ft	\$6.00	\$9,120	Profssnl off	1,520 Sq Ft	\$30.00	\$45,600

*** Market Multipliers ***

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***

*** and Market Value - Total Appraised Value - as of July 1, 2010 ***

Inventory Summary

SWIS Code	066001	Owner Name	PANY Holdings LLC	Nbhd / Zone	777 / 01
Parcel ID	145.17-3-9	Parcel Address	51 E Main	2010 Base Roll Assessment	\$479,000
Site Nbr	1	Property Class	486 Mini-mart	Appraised Land Value	\$25,000
Municipality	Portland	Prim. Land	0.76	Total Appraised Value	\$785,000
School District	066001	Excess Land	0		
Used As	Sm food mkt	Overall Desirability	Normal		

Commercial Building 1 Section 1

Building Number	1	Year Built / Eff. Year Built	1960 / 2000	Building Cond.	Normal
Model Number	351	Nbr. Stories / Height	1.0 / 14 Feet	Gross Floor Area	5,000
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	0 / 0

Commercial Building 1 Section 2

Building Number	1	Year Built / Eff. Year Built	1960 / 2000	Building Cond.	Normal
Model Number	351	Nbr. Stories / Height	1.0 / 12 Feet	Gross Floor Area	1,500
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	0 / 0

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
 *** and Market Value - Total Appraised Value - as of July 1, 2010 ***
 Value Approach on Following Page

Parcel ID: 145.17-3-9

Site: 1

Value Approach Used: Income and Market

*** Income Information ***

Potential Gross Income	\$137,000
Vacancy and Credit Loss	\$6,850 (5%)
Additional Income	\$0 (0%)
Effective Gross Income	\$130,150
Total Expenses	\$26,030 (20%)
Net Operating Income	\$104,120
Rate Used	.09446
Property Tax Rate	.0360
Final Cap Rate	.13046

*** Income Calculation ***

Used As	Amount	Rent/Unit	Total Rent
Sm food mkt	6,500 Sq Ft	\$10.00	\$65,000
High vol gas	8 Units	\$9,000.00	\$72,000

*** Market Multipliers ***

Used As	Amount	M.V./Unit	Total M.V.
Sm food mkt	6,500 Sq Ft	\$90.00	\$585,000
High vol gas	8 Units	\$25,000.00	\$200,000

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***

*** and Market Value - Total Appraised Value - as of July 1, 2010 ***

Inventory Summary

SWIS Code	066001	Owner Name	Brocton Llc	Improvements	Mobile Homes
Parcel ID	161.08-1-27	Parcel Address	7 School	Nbhd / Zone	777 / 01
Site Nbr	1	Property Class	416 Mfg hsing pk	2010 Base Roll Assessment	\$1,124,600
Municipality	Portland	Prim. Land	12.20	Appraised Land Value	\$907,300
School District	066001	Excess Land	0	Total Appraised Value	\$1,720,700
Used As	Trailer park	Overall Desirability	Normal		
Cost Value	\$1,720,700				

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
 *** and Market Value - Total Appraised Value - as of July 1, 2010 ***
 Value Approach on Following Page

SWIS / School Code	Subject	Comp 1	Comp 2	Comp 3	State of New York Comparable SA	Property System Report - VACANT
066089 065801	111.15-1-18	066089 065801	066089 066001	066089 066001	143.20-1-6	144.00-2-7
Print Key		111.15-1-15	143.20-1-6	144.00-2-7		
Site No.	1	1	1	1		
Owner	Mannella, Eugene M	Carapella, Joseph A	O'Donnell, Katherine	Levandowski, Mark E		
Address	Rt 5 Tastor Ln	5509TastorLn	Rt 5	Rt 5		
Property Class	314 Rural vac<10	311 Res vac land	311 Res vac land	311 Res vac land		
2010 Land AV	\$6,000					
2010 Total AV	\$6,000					
Neighborhood	777	777	777	777		
Waterfront Frontage						
Road Type	3 Improved					
Site Desirability	2 Typical	2 Typical	2 Typical	3 Improved		
Sewer Type	1 None	3 Comm/public	1 None	2 Typical		
Water Source	3 Comm/public	3 Comm/public	1 None	2 Private		
Utilities Available	4 Gas & elec	4 Gas & elec	3 Electric	2 Private		
01 Primary Acres	1.	1.	1.	4 Gas & elec		
02 Secondary Acres	.	.	.	1.		
03 Undeveloped Acres	.	.	.	.
04 Residual/05 Tillable	.5	.7	1.	.		
06 Pasture/07 Woodland	.	.	.	.
08 Wasteland / 09 Muck	.	.	.	.
10 Wetfront / 11 Orchard	.	.	.	.
12 Rear / 13 Vineyard	.	.	.	.
14 Wetland / 15 Leased	.	.	.	.
Total Site Acres	1.5	1.7	2.	1.		
SQRT(Total Acres)	1.22	1.3	1.41	1.00		
RM5 DIM1 / DIM2	0	0	0	0		
RM5 Year Built / Age	0	0	0	0		
RM5 Condition						
RM5 Grade						
RM5 RCNLD	\$0	\$0	\$0	\$0		
Site Total RCNLD	\$0	\$0	\$0	\$0		
Sale Date		4/6/07	6/21/07	11/13/08		
Sale Price		\$35,000	\$75,000	\$90,000		
Cost Estimate	\$18,300	\$9,800	\$12,500	\$12,000		
Final Land Value	\$45,000					
Final Total Value	\$45,000					

SWIS / School Code	Subject	Comp 1	Comp 2	Comp 3	Property System
066089 066001	066089 065801	066089 065801	066089 065801	066089 066001	Report - VACANT
111.15-5-3	111.07-1-35	111.15-1-15	111.19-1-2.1		
1	1	1	1	1	
Owner	Larish, Daniel E	Henderson, Margaret W	Carapella, Joseph A	Thauer, Patrick	
Address	Hazel Pl	Lakeside Boulevard-Vbj	5509TastorLn	5549Rt 5	
Property Class	314 Rural vac<10	311 Res vac land	311 Res vac land	311 Res vac land	
2010 Land AV	\$3,000				
2010 Total AV	\$3,000				
Neighborhood	777	777	777	777	
Waterfront Frontage					
Road Type	3 Improved	2 Typical	2 Typical	3 Improved	
Site Desirability	2 Typical	3 Comm/public	3 Comm/public	2 Typical	
Sewer Type	3 Comm/public	3 Comm/public	3 Comm/public	3 Comm/public	
Water Source	3 Comm/public	4 Gas & elec	4 Gas & elec	3 Comm/public	
Utilities Available	4 Gas & elec			4 Gas & elec	
01 Primary Acres	.09	.08	1.	1.	
02 Secondary Acres					
03 Undeveloped Acres					
04 Residual/05 Tillable			.7	7.	
06 Pasture/07 Woodland					
08 Wasteland / 09 Muck					
10 Wtrfront / 11 Orchard					
12 Rear / 13 Vineyard					
14 Wetland / 15 Leased					
Total Site Acres	.09	.08	1.7	8.	
SQRT(Total Acres)	.3	.28	1.3	2.83	
RM5 DIM1 / DIM2	0	0	0	0	
RM5 Year Built / Age	0	0	0	0	
RM5 Condition					
RM5 Grade					
RM5 RCNLD	\$0	\$0	\$0	\$0	
Site Total RCNLD	\$0	\$0	\$0	\$0	
Sale Date	11/12/09	4/6/07	8/21/09	8/21/09	
Sale Price	\$2,061	\$35,000	\$17,000	\$17,000	
Cost Estimate	\$6,900	\$2,900	\$9,800	\$22,500	
Final Land Value	\$6,900				
Final Total Value	\$6,900				

State of New York - Real Property System
Comparable SA Report - FARM

Subject	Comp 1	Comp 2	Comp 3
066089 066001 128.00-1-3.1	066089 066001 128.00-1-3.1	066089 066001 177.00-2-18.2	066089 066001 128.00-1-8
1 Alvarado-Rivera, Carlos Martin Rd 152 Vineyard \$70,800 \$70,800	1 Alvarado-Rivera, Carlos Martin Rd 152 Vineyard	1 Kapple, Marc D Webster Rd 152 Vineyard	1 Alvarado Rivera, Carlos Martin Rd 152 Vineyard
Waterfront Type / Frt Ft			
Site Total RCNLD \$0	\$0	\$0	\$0
Site BLDG RCNLD \$0			
Barn RCNLD \$0			
Silo RCNLD \$0			
Misc. Farm RCNLD \$0			
Building Style			
Year Built / No. Stories			
Construction Grade			
Overall Condition			
Total SFLA	1.		
01 Primary Acres	1.		
02 Secondary Acres			
03 Undeveloped Acres			
04 Residual Acres	5.7	10.1	
05 Tillable Acres		6.	9.8
06 Pasture Acres			7.
07 Woodland Acres			
08 Wasteland / 09 Muck			
10 Wtrfront / 11 Orchard		0.00	
12 Rear / 13 Vineyard	31.	16.	13.
14 Wetland / 15 Leased			
Total Site Acres	37.70	32.10	29.80
SQRT(Total Acres)	6.14	5.67	5.46
Sale Date	5/14/09	12/27/07	5/8/08
Sale Price	\$90,000	\$80,000	\$125,000
Dollar Per Acre	\$2,387	\$2,492	\$4,195

Final Land Value	\$91,800
Final Total Value	\$91,800

State of New York - Real Property System
Comparable SA Report - FARM

Subject	Comp.1	Comp.2	Comp.3
066089 066001	066089 066001	066089 066001	066089 066001
128.00-1-5	128.00-1-3.1	177.00-2-18.2	128.00-1-8
1	1	1	1
Munson, Donald	Alvarado-Rivera, Carlos	Kapple, Marc D	Alvarado Rivera, Carlos
Martin Rd	MartinRd	WebsterRd	MartinRd
152 Vineyard	152 Vineyard	152 Vineyard	152 Vineyard
\$33,000			
\$33,000			
Waterfront Type / Frt Ft			
Site Total RCNLD	\$0	\$0	\$0
Site BLDG RCNLD			
Barn RCNLD			
Silo RCNLD			
Misc. Farm RCNLD			
Building Style			
Year Built / No. Stories			
Construction Grade			
Overall Condition			
Total SFLA			
01 Primary Acres	1.		
02 Secondary Acres			
03 Undeveloped Acres			
04 Residual Acres	5.7	10.1	
05 Tillable Acres		6.	9.8
06 Pasture Acres			
07 Woodland Acres			7.
08 Wasteland / 09 Muck			
10 Wtrfront / 11 Orchard			
12 Rear / 13 Vineyard		0.00	
14 Wetland / 15 Leased		16.	13.
Total Site Acres	37.70	32.10	29.80
SQRT(Total Acres)	6.21	5.67	5.46
Sale Date	5/14/09	12/27/07	5/8/08
Sale Price	\$90,000	\$80,000	\$125,000
Dollar Per Acre	\$2,387	\$2,492	\$4,195

Final Land Value \$62,000
Final Total Value \$62,000

State of New York - Real Property System
Comparable SA Report - FARM

Subject	066089	066001	066089	066001	066089	066001
SWIS / School Code	128.00-1-13		145.00-1-30		128.00-1-3.1	
Print Key						

Site No.	1	1	1	1
Owner	Corell, James G	Reed, Brian	Alvarado-Rivera, Carlos	Kapple, Marc D
Address	Martin Road Rear	5602Rt 20	MartinRd	WebsterRd
Property Class	152 Vineyard	152 Vineyard	152 Vineyard	152 Vineyard
2010 Land AV	\$78,100			
2010 Total AV	\$78,100			

Waterfront Type / Frt Ft				
Site Total RCNLD	\$0	\$68,229	\$0	\$0
Site BLDG RCNLD	\$0	\$68,229		
Barn RCNLD	\$0			
Silo RCNLD	\$0			
Misc. Farm RCNLD	\$0			

Building Style				
Year Built / No. Stories		03 Split level		
Construction Grade		1965 1.0		
Overall Condition		C Average		
Total SFLA		3 Normal		

01 Primary Acres	1.	1.		
02 Secondary Acres	.	.		
03 Undeveloped Acres	.	.		
04 Residual Acres	4.	10.	5.7	10.1
05 Tillable Acres	.	.	.	6.
06 Pasture Acres	23.	19.4		
07 Woodland Acres	4.	.		
08 Wasteland / 09 Muck	.	.		
10 Wetland / 11 Orchard	.	.	0.00	
12 Rear / 13 Vineyard	.	40.	31.	16.
14 Wetland / 15 Leased	.	.	.	.

Total Site Acres	71.00	50.40	37.70	32.10
SQRT(Total Acres)	8.43	7.10	6.14	5.67
Sale Date		4/22/08	5/14/09	12/27/07
Sale Price		\$150,000	\$90,000	\$80,000

Dollar Per Acre		\$2,976	\$2,387	\$2,492
-----------------	--	---------	---------	---------

Final Land Value	\$133,700
Final Total Value	\$133,700

State of New York - Real Property System
Comparable SA Report - FARM

Subject	Comp 1	Comp 2	Comp 3
066089 066001 144.00-2-15	066089 066001 177.00-2-18.2	066089 066001 160.00-3-12.2	066089 066001 128.00-1-3.1
1 Zirkle, Marvin L Lake Ave 152 Vineyard \$14,400 \$14,400	1 Kapple, Marc D Webster Rd 152 Vineyard	1 McCausland, William D Rt 20 Rear 152 Vineyard	1 Alvarado-Rivera, Carlos Martin Rd 152 Vineyard
Waterfront Type / Frt Ft			
Site Total RCNLD	\$0	\$0	\$0
Site BLDG RCNLD	\$0	\$0	\$0
Barn RCNLD	\$0	\$0	\$0
Silo RCNLD	\$0	\$0	\$0
Misc. Farm RCNLD	\$0	\$0	\$0
Building Style			
Year Built / No. Stories			
Construction Grade			
Overall Condition			
Total SFLA			
01 Primary Acres	.	.	1.
02 Secondary Acres	.	.	.
03 Undeveloped Acres	.	.	.
04 Residual Acres	10.1	4.6	5.7
05 Tillable Acres	6.	.	.
06 Pasture Acres	.	.	.
07 Woodland Acres	.	.	.
08 Wasteland / 09 Muck	.	.	.
10 Wtrfront / 11 Orchard	.	0.00	.
12 Rear / 13 Vineyard	.	6.	31.
14 Wetland / 15 Leased	.	.	.
Total Site Acres	32.10	10.60	37.70
SQRT(Total Acres)	5.67	3.26	6.14
Sale Date	12/27/07	6/29/09	5/14/09
Sale Price	\$80,000	\$46,000	\$90,000
Dollar Per Acre	\$2,492	\$4,340	\$2,387

Final Land Value	\$28,700
Final Total Value	\$28,700

SWIS / School Code Print Key	Subject	Comp 1	Comp 2	Comp 3	Property System Report - VACANT
066089 066001 160.00-2-39	Fisher, Annie Rt 5 321 Abandoned ag \$29,300 777	066089 066001 160.00-2-39	066089 066001 179.00-1-17.1	066089 066001 145.00-1-56	
Site No.	1	1	1	1	
Owner	Fisher, Annie	Fisher, Annie	Jackson, Gerald W	Dunn, Paul R	
Address	Rt 5	Rt 5	5501 Burr Rd	S Swede Rd	
Property Class	321 Abandoned ag	321 Abandoned ag	322 Rural vac>10	312 Vac w/imprv	
2010 Land AV	\$29,300				
2010 Total AV	\$29,300				
Neighborhood	777	777	777	777	
Waterfront Frontage					
Road Type	3 Improved	3 Improved	3 Improved	2 Typical	
Site Desirability	2 Typical	2 Typical	2 Typical	1 None	
Sewer Type	1 None	1 None	1 None	1 None	
Water Source	1 None	1 None	1 None	1 None	
Utilities Available	3 Electric	3 Electric	3 Electric	3 Electric	
01 Primary Acres	1.	1.	1.		
02 Secondary Acres					
03 Undeveloped Acres					
04 Residual/05 Tillable	51.8	51.8	36.8	14.9	4.3
06 Pasture/07 Woodland					
08 Wasteland / 09 Muck					
10 Wetfront / 11 Orchard					
12 Rear / 13 Vineyard					
14 Wetland / 15 Leased					
Total Site Acres	52.8	52.8	37.8	19.2	
SQRT(Total Acres)	7.27	7.27	6.15	4.38	
RM5 DIM1 / DIM2	0	0	0	0	0
RM5 Year Built / Age	0	0	0	0	0
RM5 Condition					
RM5 Grade					
RM5 RCNLD	\$0	\$0	\$0	\$0	
Site Total RCNLD	\$0	\$0	\$0	\$18,067	
Sale Date		5/31/07	6/13/07	7/22/08	
Sale Price		\$45,000	\$38,000	\$35,000	
Cost Estimate	\$58,400	\$48,400	\$40,900	\$38,400	
Final Land Value	\$47,000				
Final Total Value	\$47,000				

ua
660

SWIS / School Code	Subject	Comp 1	Comp 2	Comp 3
066089 066001	066089 066001	066089 066001	066089 066001	066089 066001
160.00-3-12.1	160.00-3-12.1	179.00-1-17.3	178.00-2-2	178.00-1-41.1
1	1	1	1	1
Skinner, Shirley M	Madigan, Lorette	Cambria, Thomas C	Duke, Jay	Duke, Jay
8466 Munson Rd	Burr Rd	EllicottRd	Woleben Road Rear	Woleben Road Rear
321 Abandoned ag	311 Res vac land	311 Res vac land	312 Vac w/imprv	312 Vac w/imprv
\$23,600				
\$23,600				
777	777	777	777	777
3 Improved	3 Improved	2 Typical	3 Improved	2 Typical
2 Typical	2 Typical	1 None	2 Typical	2 Private
2 Private	1 None	1 None	2 Private	2 Private
2 Private	1 None	3 Electric	3 Electric	3 Electric
4 Gas & elec	1.	1.		
01 Primary Acres		9.	10.	
02 Secondary Acres				
03 Undeveloped Acres	16.7			
04 Residual/05 Tillable				
06 Pasture/07 Woodland				
08 Wasteland / 09 Muck				
10 Wtrfront / 11 Orchard				
12 Rear / 13 Vineyard				
14 Wetland / 15 Leased				
Total Site Acres	17.7	10.	10.	
SQRT(Total Acres)	4.21	3.16	3.16	
RM5 DIM1 / DIM2	0	0	0	0
RM5 Year Built / Age	0	0	0	0
RM5 Condition				
RM5 Grade				
RM5 RCNLD	\$0	\$0	\$0	\$0
Site Total RCNLD	\$0	\$0	\$787	\$787
Sale Date	1/29/07	3/24/08	12/24/07	12/24/07
Sale Price	\$52,000	\$27,000	\$23,000	\$23,000
Cost Estimate	\$36,800	\$30,200	\$20,500	\$14,300
Final Land Value	\$36,800			
Final Total Value	\$36,800			

SWIS / School Code	Subject	Comp 1	Comp 2	Comp 3
066089 066001	066089 066001	066089 066001	066089 067201	066001 066001
161.02-1-21.1	178.00-2-2	178.00-2-2	211.00-3-53	144.16-1-8.2
1	1	1	1	1
Baker, Roy W	Cambria, Thomas C	Cerrone, Anthony V	Boardman, Verona K	
West Ave	EllicottRd	Felton Road E Side	PeerlessSt	
311 Res vac land	311 Res vac land	311 Res vac land	311 Res vac land	
\$6,800				
\$6,800				
777	777	777	777	
3 Improved	2 Typical	2 Typical	3 Improved	
2 Typical	1 None	1 None	2 Typical	
1 None	1 None	1 None	3 Comm/public	
1 None	3 Electric	3 Electric	3 Comm/public	
3 Electric			4 Gas & elec	
1.	1.			
	9.	.4	1.8	
1.3				
06 Pasture/07 Woodland				
08 Wasteland / 09 Muck				
10 Wtrfront / 11 Orchard				
12 Rear / 13 Vineyard				
14 Wetland / 15 Leased				
Total Site Acres	10.	.4	1.8	
SQRT(Total Acres)	3.16	.63	1.34	
RM5 DIM1 / DIM2	0	0	0	
RM5 Year Built / Age	0	0	0	
RM5 Condition				
RM5 Grade				
RM5 RCNLD	\$0	\$0	\$0	
Site Total RCNLD	\$0	\$0	\$0	
Sale Date	3/24/08	6/5/09	3/5/10	
Sale Price	\$27,000	\$3,500	\$6,000	
Cost Estimate	\$12,000	\$1,900	\$3,700	
Final Land Value	\$12,000			
Final Total Value	\$12,000			

Inventory Summary

SWIS Code 066089
 Parcel ID 161.10-1-34
 Site Nbr 1
 Municipality Portland
 School District 066001
 Used As Convrted apt
 Cost Value \$278,500

Owner Name MZM Properties Inc
 Parcel Address 6372 Rt 20
 Property Class 482 Det row bldg
 Prim. Land 0.65
 Excess Land 0
 Overall Desirability Normal

Nbhd / Zone 777 / 02
 2010 Base Roll Assessment \$93,600
 Appraised Land Value \$13,000
 Total Appraised Value \$149,900

Commercial Building 1 Section 1

Building Number	1	Year Built / Eft. Year Built	1900 / 1969	Building Cond.	Normal
Model Number	110	Nbr. Stories / Height	2.0 / 8 Feet	Gross Floor Area	5,206
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	Unfinished / 2,479

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
 *** and Market Value - Total Appraised Value - as of July 1, 2010 ***
 Value Approach on Following Page

Parcel ID: 161.10-1-34

Site: 1

Value Approach Used: Cost and Income and Market

*** Income Information ***

Potential Gross Income	\$31,176
Vacancy and Credit Loss	\$1,559 (5%)
Additional Income	\$0 (0%)
Effective Gross Income	\$29,617
Total Expenses	\$8,885 (30%)
Net Operating Income	\$20,732
Rate Used	.07753
Property Tax Rate	.0360
Final Cap Rate	.11353

*** Income Calculation ***

Used As	Amount	Rent/Unit	Total Rent	Used As	Amount	M.V./Unit	Total M.V.
Converted apt	4 Units	\$5,400.00	\$21,600	Converted apt	4 Units	\$22,500.00	\$90,000
Post office	1,197 Units	\$8.00	\$9,576	Post office	1,197 Units	\$50.00	\$59,850
Non-contrib	2,479 Sq Ft	\$0.00	\$0	Non-contrib	2,479 Sq Ft	\$0.00	\$0

*** Market Multipliers ***

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***

*** and Market Value - Total Appraised Value - as of July 1, 2010 ***

Inventory Summary

SWIS Code	066089	Owner Name	Dispenza, Charles J IV	Nbhd / Zone	777 / 02
Parcel ID	161.10-2-25	Parcel Address	6355 Rt 20	2010 Base Roll Assessment	\$34,700
Site Nbr	1	Property Class	482 Det row bldg	Appraised Land Value	\$7,400
Municipality	Portland	Prim. Land	0.20	Total Appraised Value	\$69,500
School District	066001	Excess Land	0		
Used As	Small retail	Overall Desirability	Normal		
Cost Value	\$151,000				

Commercial Building 1 Section 1

Building Number	1	Year Built / Eff. Year Built	1950 / 1980	Building Cond.	Normal
Model Number	317	Nbr. Stories / Height	2.0 / 8 Feet	Gross Floor Area	3,744
No. of Struct.	1	Const. Quality / Adj.	Average / 0	Basement Type / Sq Ft	Unfinished / 2,294

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
 *** and Market Value - Total Appraised Value - as of July 1, 2010 ***
 Value Approach on Following Page

Parcel ID: 161.10-2-25

Site: 1

Value Approach Used: Cost and Income and Market

*** Income Information ***

Potential Gross Income	\$14,880
Vacancy and Credit Loss	\$1,041 (7%)
Additional Income	\$0 (0%)
Effective Gross Income	\$13,839
Total Expenses	\$3,459 (25%)
Net Operating Income	\$10,380
Rate Used	.09446
Property Tax Rate	.0360
Final Cap Rate	.13046

*** Income Calculation ***

Used As	Amount	Rent/Unit	Total Rent	Used As	Amount	M.V./Unit	Total M.V.
External apt	1 Units	\$3,000.00	\$3,000	External apt	1 Units	\$22,000.00	\$22,000
Small retail	2,376 Sq Ft	\$5.00	\$11,880	Small retail	2,376 Sq Ft	\$20.00	\$47,520
Non-contrib	2,294 Sq Ft	\$0.00	\$0	Non-contrib	2,294 Sq Ft	\$0.00	\$0

*** Market Multipliers ***

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***

*** and Market Value - Total Appraised Value - as of July 1, 2010 ***

Inventory Summary

SWIS Code	066089	Owner Name	Ashnic Properties LLC	Improvements	Mobile Homes
Parcel ID	162.10-1-16	Parcel Address	5772 Ellicott	Nbhd / Zone	777 / 04
Site Nbr	1	Property Class	416 Mfg hsing pk	2010 Base Roll Assessment	\$382,800
Municipality	Portland	Prim. Land	3.10	Appraised Land Value	\$292,600
School District	066001	Excess Land	0	Total Appraised Value	\$535,200
Used As	Trailer park	Overall Desirability	Fair		
Cost Value	\$535,200				

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***
 *** and Market Value - Total Appraised Value - as of July 1, 2010 ***
 Value Approach on Following Page

Parcel ID: 162.10-1-16

Site: 1

Value Approach Used: CostMarket

*** Market Multipliers ***

Used As	Amount	M.V./Unit	Total M.V.
Trailer park	37 Units	\$7,000.00	\$259,000

*** Reflects Inventories as of the Taxable Status Date of the 2010 Base Year Roll ***

*** and Market Value - Total Appraised Value - as of July 1, 2010 ***

SWIS / School Code	Subject	Comp 1	Comp 2	Comp 3
066089 067201	066089 067201	066089 067201	066089 066001	066001 066001
Print Key	177.00-1-15	211.00-3-53	162.00-2-30.2	162.09-1-69
Site No.	1	1	1	1
Owner	Kapple, David D	Cerrone, Anthony V	Dougan, Donald A Sr	Wazanay, Michael
Address	Pratt Road Rear	Felton Road E Side	Webster Rd	7HarmonAve
Property Class	314 Rural vac<10	311 Res vac land	311 Res vac land	311 Res vac land
2010 Land AV	\$500			
2010 Total AV	\$500			
Neighborhood	777	777	777	777
Waterfront Frontage				
Road Type	1 None	2 Typical	2 Typical	2 Typical
Site Desirability	2 Typical	1 None	1 None	3 Comm/public
Sewer Type	1 None	1 None	3 Comm/public	3 Comm/public
Water Source	1 None	3 Electric	3 Electric	4 Gas & elec
Utilities Available	3 Electric			.33
01 Primary Acres				
02 Secondary Acres				
03 Undeveloped Acres				
04 Residual/05 Tillable	.2	.4	.38	
06 Pasture/07 Woodland				
08 Wasteland / 09 Muck				
10 Wtrfront / 11 Orchard				
12 Rear / 13 Vineyard				
14 Wetland / 15 Leased				
Total Site Acres	.2	.4	.38	.33
SQRT(Total Acres)	.45	.63	.62	0.57
RM5 DIM1 / DIM2	0	0	0	0
RM5 Year Built / Age	0	0	0	0
RM5 Condition				
RM5 Grade				
RM5 RCNLD	\$0	\$0	\$0	\$0
Site Total RCNLD	\$0	\$0	\$0	\$42,667
Sale Date		6/5/09	5/3/10	11/5/08
Sale Price		\$3,500	\$1,000	\$6,000
Cost Estimate	\$600	\$1,900	\$1,000	\$48,800
Final Land Value	\$800			
Final Total Value	\$800			

Subject	Comp.1	Comp.2	Comp.3
SWIS	065889	066089	066089
Print Key	129.00-1-25	177.00-2-54	161.00-2-55
Owner	Kappler, David D	Rackowski, Thomas	Cornell University
Address	7015 Webster Rd	6863 Webster Rd	6610 Rt 20
Property Class	152 Vineyard	152 Vineyard	152 Vineyard
Neighborhood	777	777	777
School Code	066001	067201	066001
Site No.	1	1	1
Land Size	8.40	30.00	53.30
Building Style	08 Old style	08 Old style	08 Old style
Exterior Wall	01 Wood	01 Wood	03 Alum/vinyl
Year Built/Eff Yr Built	1928 / 0	1928 / 0	1928 / 0
Condition	3 Normal	3 Normal	1 Poor
Grade/Grade Adj	C Average	D Economy	D Economy
Heat Type/Central Air	2 Hot air	2 Hot air	1 No central
Fireplace	0 /	0 /	0 /
Stories	1.7	2.0	1.7
Bedrooms	4	2	4
Full/Half Baths	1 / 0	1 / 0	1 / 0
Bsmt Type/Bsmt GarCap	3 Partial	3 Partial	3 Partial
1st Sty Area	1512	790	816
2nd Sty Area	0	560	0
Fin Bsmt/Fin Rec Rm	0	0	0
SFLA	1971	1597	1428
Att/Det Gar Sqft	576	484	
Sale Date	11/7/2008	9/1/2005	12/19/2006
Sale Price	\$232,500	\$250,000	\$300,000
TADJSP/SQFT	\$153.35	\$0.00	\$0.00
2010 Land AV	\$70,300		
2010 Total AV	\$121,700		
Comp Land Estimate	\$113,100		
Final Total Value	\$293,900		
			(\$149.11/SFLA)

Subject	Comp 1	Comp 2	Comp 3
066089 067201 177.00-1-32	065889 066001 129.00-1-25	066089 067201 177.00-2-54	066089 066001 161.00-2-55
1 Kapple, David D 7015 Webster Rd 152 Vineyard \$70,300 \$121,700	1 Harrell, John W Jr 5023 Main Rd 152 Vineyard	1 Rackowski, Thomas 6863 Webster Rd 152 Vineyard	1 Cornell University 6610 Rt 20 152 Vineyard
\$98,958 \$91,540 \$5,913 \$0	\$69,956 \$48,297 \$21,659	\$36,671 \$29,657 \$5,534	\$32,445 \$26,471 \$5,045
Misc. Farm RCNLD Building Style Year Built / No. Stories Construction Grade Overall Condition Total SFLA 01 Primary Acres 02 Secondary Acres 03 Undeveloped Acres 04 Residual Acres 05 Tillable Acres 06 Pasture Acres 07 Woodland Acres 08 Wasteland / 09 Muck 10 Wtrfront / 11 Orchard 12 Rear / 13 Vineyard 14 Wetland / 15 Leased	08 Old style 1947 2.0 C Average 3 Normal 1597 1. 38.00 6.16	08 Old style 1928 1.7 D Economy 3 Normal 1350 1. 30.00 5.48 9/1/05 \$250,000	08 Old style 1928 1.7 D Economy 1 Poor 1428 1. 53.30 7.30 12/19/06 \$300,000
Total Site Acres SQRT(Total Acres) Sale Date Sale Price Dollar Per Acre	8.40 2.90 11/7/08 \$232,500 \$27,679	30.00 5.48 9/1/05 \$250,000 \$8,333	53.30 7.30 12/19/06 \$300,000 \$5,629

Final Land Value \$113,100
Final Total Value \$293,900

State of New York - Real Property System
Comparable SA Report - FARM

SWIS / School Code	Subject	Comp 1	Comp 2	Comp 3	Comp 4
066089	067201	066089	066089	066089	066089
177.00-2-3	177.00-1-3.1	128.00-1-3.1	177.00-2-18.2	128.00-1-8	161.00-2-55
1	1	1	1	1	1
Owner	Kappale, David	Alvarado-Rivera, Carlos	Kappale, Marc D	Alvarado Rivera, Carlos	Cornell University
Address	Rt 20 N Side	MartinRd	WebsterRd	MartinRd	6610Rt 20
Property Class	152 Vineyard	152 Vineyard	152 Vineyard	152 Vineyard	152 Vineyard
2010 Land AV	\$39,700				
2010 Total AV	\$40,700				
Waterfront Type / Frt Ft					
Site Total RCNLD	\$2,559	\$0	\$0	\$0	\$32,445
Site BLDG RCNLD	\$0				\$26,471
Barn RCNLD	\$0				\$5,045
Silo RCNLD	\$0				
Misc. Farm RCNLD	\$0				\$929
Building Style					08 Old style
Year Built / No. Stories					1928 1.7
Construction Grade					D Economy
Overall Condition					1 Poor
Total SFLA					1428
01 Primary Acres	1.				1.
02 Secondary Acres					
03 Undeveloped Acres					
04 Residual Acres	3.2	10.1	9.8		10.
05 Tillable Acres		6.			4.3
06 Pasture Acres			7.		
07 Woodland Acres	20.				
08 Wasteland / 09 Muck					
10 Wtrfront / 11 Orchard			0.00		
12 Rear / 13 Vineyard			16.	13.	38.
14 Wetland / 15 Leased		31.			
Total Site Acres	38.20	37.70	32.10	29.80	53.30
SQRT(Total Acres)	6.18	6.14	5.67	5.46	7.30
Sale Date		5/14/09	12/27/07	5/8/08	12/19/06
Sale Price		\$90,000	\$80,000	\$125,000	\$300,000
Dollar Per Acre		\$2,387	\$2,492	\$4,195	\$5,629

Final Land Value \$83,000
Final Total Value \$84,000

State of New York - Real Property System
Comparable SA Report - FARM

Subject	Comp. 1	Comp. 2	Comp. 3
066089 067201	066089 066001	066089 066001	066089 066001
177.00-2-9.1	177.00-2-18.2	160.00-3-12.2	161.00-2-55
1	1	1	1
Mobilta, David P	Kapple, Marc D	McCausland, William D	Cornell University
6824 Rt 20	Webster Rd	Rt 20 Rear	6610Rt 20
152 Vineyard	152 Vineyard	152 Vineyard	152 Vineyard
\$45,000			
\$45,000			
Waterfront Type / Frt Ft			
Site Total RCNLD	\$0	\$0	\$32,445
Site BLDG RCNLD	\$0	\$0	\$26,471
Barn RCNLD	\$0	\$0	\$5,045
Silo RCNLD	\$0	\$0	\$929
Misc. Farm RCNLD	\$0	\$0	08 Old style
Building Style			1928 1.7
Year Built / No. Stories			D Economy
Construction Grade			1 Poor
Overall Condition			1428
Total SFLA			1.
01 Primary Acres			
02 Secondary Acres			
03 Undeveloped Acres		4.6	
04 Residual Acres	10.1		
05 Tillable Acres	6.		10.
06 Pasture Acres			4.3
07 Woodland Acres			
08 Wasteland / 09 Muck			
10 Wtrfront / 11 Orchard		0.00	
12 Rear / 13 Vineyard		6.	38.
14 Wetland / 15 Leased			
Total Site Acres	32.10	10.60	53.30
SQRT(Total Acres)	5.67	3.26	7.30
Sale Date	12/27/07	6/29/09	12/19/06
Sale Price	\$80,000	\$46,000	\$300,000
Dollar Per Acre	\$2,492	\$4,340	\$5,629

Final Land Value \$70,800
Final Total Value \$70,800

Subject	Comp.1	Comp.2	Comp.3
SWIS	066089	066089	065889
Print Key	177.00-2-54	177.00-2-55	129.00-1-25
Owner	Rackowski, Thomas	Cornell University	Harrell, John W Jr
Address	6863 Webster Rd	6610 Rt 20	5023 Main Rd
Property Class	152 Vineyard	152 Vineyard	152 Vineyard
Neighborhood	777	777	777
School Code	067201	066001	066001
Site No.	1	1	1
Land Size	30.00	53.30	8.40
Building Style	08 Old style	08 Old style	08 Old style
Exterior Wall	01 Wood	03 Alum/vinyl	04 Composition
Year Built/Eff Yr Built	1928 / 0	1928 / 0	1947 / 0
Condition	3 Normal	1 Poor	3 Normal
Grade/Grade Adj	D Economy	D Economy	C Average
Heat Type/Central Air	No	No	No
Fireplace	0 /	0 /	2 Hot air
Stories	2.0	1.7	1 /
Bedrooms	2	4	2.0
Full/Half Baths	1 / 0	1 / 0	2
Bsmt Type/Bsmt GarCap	3 Partial	3 Partial	1 / 1
1st Sty Area	790	816	4 Full
2nd Sty Area	560	0	829
Fin Bsmt/Fin Rec Rm	0	0	768
SFLA	1350	1428	0
Att/Det Gar Sqft			1597
			484
Sale Date	9/1/2005	12/19/2006	11/7/2008
Sale Price	\$250,000	\$300,000	\$232,500
TADJSP/SQFT	\$0.00	\$0.00	\$153.35
2010 Land AV	\$31,200		
2010 Total AV	\$75,300		
Comp Land Estimate	\$71,200		
Final Total Value	\$256,000		
			(\$189.63/SFLA)

State of New York - Real Property System
Comparable SA Report - FARM

SWIS / School Code 066089 067201
Print Key 177.00-2-54

Subject 066089 067201
177.00-2-54

Comp.1 066089 067201
177.00-2-54

Comp.2 066089 066001
161.00-2-55

Comp.3 065889 066001
129.00-1-25

Site No. 1
Owner Rackowski, Thomas
Address 6863 Webster Rd
Property Class 152 Vineyard
2010 Land AV \$31,200
2010 Total AV \$75,300

Waterfront Type / Frt Ft
Site Total RCNLD \$36,809
Site BLDG RCNLD \$29,657
Barn RCNLD \$5,636
Silo RCNLD \$0

Misc. Farm RCNLD \$1,480
Building Style 08 Old style
Year Built / No. Stories 1928 2.0

Construction Grade D Economy
Overall Condition 3 Normal
Total SFLA 1350

01 Primary Acres 1.
02 Secondary Acres .
03 Undeveloped Acres .
04 Residual Acres 18.

05 Tillable Acres .
06 Pasture Acres .
07 Woodland Acres .
08 Wasteland / 09 Muck .

10 Wtrfront / 11 Orchard .
12 Rear / 13 Vineyard 11.
14 Wetland / 15 Leased .

Total Site Acres 30.00
SQRT(Total Acres) 5.48

Sale Date 9/1/06
Sale Price \$250,000

Dollar Per Acre \$8,333

Final Land Value \$71,200
Final Total Value \$256,000

Comparable SA 066001 066001
161.00-2-55 129.00-1-25

REVISED OIL/GAS NEW VALUES. Sent to assessor 4/14/12.

API_WELLNO	CNTY	CONAME	DEC#	SBL	WELL_TYP	FIELD	WELL_NM	TOWN	PROD FORM	GAS	WATER	OIL PROD	YEAR	GAS UNIT VALUE	GAS VALUE	OIL UNIT VALUE	OIL VALUE	RTOTAL
310311450000	Chautauque	Empire Energy E & P LLC	11455	900 00-1-62	733-Gas	Lakeshore	Shoemaker #1	Portland	Medina	1363	0	0	2009	11.32	\$15,429.00	38.53	0	\$15,429
31031104540000	Chautauque	Empire Energy E & P LLC	10484	900 00-1-23	733-Gas	Lakeshore	Luna #2	Portland	Medina	1271	0	0	2009	11.32	\$14,388.00	38.53	0	\$14,388
31031106010000	Chautauque	Empire Energy E & P LLC	10601	900 00-2-103	733-Gas	Lakeshore	Haywood 1	Portland	Medina	1160	0	0	2009	11.32	\$13,131.00	38.53	0	\$13,131