

RPTR Committee

From: Faye Taylor <fayetaylor@msn.com>
Sent: Saturday, October 11, 2025 5:02 AM
To: RPTR Committee
Cc: Denis Gleason; Kimberley and Terence Doyle; Kim Weeks; Becky Slayton; Jessica Van Stone; Bernice Sousa Carden; Howard & Ilene Lichtman
Subject: Proposed Revisions to the Real Property Tax Appeal Process for a Fairer System
Attachments: Wailea Palms II.numbers

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Re: Appeal to Revise Rules Governing Property Tax Appeals

Aloha Special Committee Members,

I am writing to urge a comprehensive review and revision of the rules governing the real property tax appeal process. Fair taxation is founded upon fair assessments, and when assessments are unfair, the appeal process must serve as an accessible and effective remedy. Currently, systemic issues and procedural barriers make it exceedingly difficult for taxpayers to challenge inaccurate valuations, undermining public trust and perpetuating inequity.

I own a one-bedroom condominium at the Grand Champions Villas Resort in Wailea. This year, my property was assessed at nearly double its market value. Enclosed with this letter are the materials I submitted with my appeal, which demonstrate a systemic flaw in the mass appraisal model: it appears to artificially inflate the values of smaller, modest units while depressing the values of larger, luxury units. This imbalance effectively forces owners of more affordable properties to subsidize the tax responsibilities of luxury property owners.

The low number of appeals from similar units in my complex is not an endorsement of the assessments, but a symptom of a broken process. I propose the following critical reforms:

1. Extend the Appeal Filing Deadline

The current 25-day window between the mailing of assessment notices (March 15) and the appeal deadline (April 9) is insufficient. This short timeframe does not allow taxpayers adequate opportunity to gather the

necessary market data and prepare a compelling case. The challenge is even greater for older residents and those less familiar with digital research tools. Mail delays further erode this already inadequate period.

Proposed Change: Extend the filing deadline to 60 days from the date assessment notices are mailed.

2. Lower the Threshold for Challenging the Model's Accuracy

The current 20% threshold for demonstrating a model's inaccuracy is too high. It allows the Assessor's office to dismiss valid market evidence. For instance, in 2023, a one-bedroom unit at my complex (Unit 151) sold for \$1,150,000. The assessment model added \$150,000 to this sale price to value all comparable units. Because this increase was less than 20%, taxpayers had no recourse, even though the assessed values exceeded market reality.

This pattern is not isolated. Last year at The Palms at Wailea II, all three one-bedroom units that sold were assessed for approximately \$200,000 more than their sale price, while a two-bedroom unit was assessed for \$500,000 less than its sale price. Similarly, at La'i Loa, all three two-bedroom units were assessed above their sale price, while a larger three-bedroom unit was assessed over \$1,000,000 below its sale price.

Proposed Change: Lower the threshold for challenging the mass appraisal model from 20% to 5%.

3. Allow the Use of More Recent Sales Data

The prohibition on using sales data from July 1 to December 31 of the preceding year is unreasonable. While the valuation date is January 1, the current rules permit the Assessor to ignore the most recent six months of market data while reaching back two or more years to find higher, outdated comparables.

For example, Unit 172 at my complex (a one-bedroom, partial ocean view, second-floor unit) was assessed at \$1,766,500. This same unit sold on October 3, 2024, for \$989,000. Because no one or two-bedroom units sold in the "approved" period (July 1, 2023 – June 30, 2024), the assessment

was based on cherry-picked, high-value sales from a previous period, adjusted with proprietary calculations that produced an indefensible result.

Proposed Change: Permit taxpayers to use sales that occurred between July 1 and December 31 of the preceding year as evidence in their appeals.

4. Increase Transparency and Accountability

A pervasive lack of trust discourages many homeowners from appealing, as they believe the system is structured against them. To rebuild confidence and ensure the mass appraisal model functions as intended, the County must commit to greater transparency.

Proposed Change: Require the Real Property Assessment Division to provide an annual report to the Council and the public, detailing how well its assessed values aligned with subsequent actual sale prices across various condominium complexes and neighborhoods.

Conclusion

These reforms—extending the deadline, lowering the challenge threshold, allowing recent sales data, and mandating transparency—are essential to creating a fair and just property tax system. I strongly urge the County Council to revise the appeal rules to restore public trust and ensure that every taxpayer is assessed fairly and accurately.

Thank you for your time and consideration of this critical matter.

Respectfully,

Faye Taylor
415 302-1716 (cell)
fayetaylor@msn.com

Sent from my iPad

RPTR Committee

From: Faye Taylor <fayetaylor@msn.com>
Sent: Saturday, October 11, 2025 5:17 AM
To: RPTR Committee
Subject: Fwd: TMK: 2-1-008-104-0098 Second Ground: Inequality
Attachments: Email re valuation model.pdf; Wailiea Point 2425.pdf; 2025 GCV % increase.pdf; 2024 GCV Assessment % increases.pdf; La'i Loa selling assessed prices.pdf

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Sent from my iPad

Begin forwarded message:

From: Faye Taylor <fayetaylor@msn.com>
Date: August 13, 2025 at 4:13:14 PM PDT
To: RPA <RPA@co.maui.hi.us>
Subject: Re: TMK: 2-1-008-104-0098 Second Ground: Inequality

Re: TMK: 2-1-008-104-0098
Second Ground: Inequality

Dear Board of Review Members,

I respectfully submit the following supplemental information in support of my appeal regarding the 2025 tax assessment of \$1,529,600 for my one-bedroom condo (Unit #98, Grand Champions Villas Resort, Wailea) on the **ground of lack of uniformity, inequality, and systemic errors in valuation methodology**. The assessment fails industry standards, ignores catastrophic market shifts, and disproportionately targets smaller, lower-value units. Below, I present compelling evidence supporting a significant reduction in my assessment.

1. The County's Mass Appraisal Model Fails Industry Accuracy Standards

Per *Debbie Griffith (Delta County Assessor, Mass Appraisal Explained)*, a valid model must *predict values consistent with actual sales*. Maui's model fails this test spectacularly:

GCV Unit	2024 Ass.Value	2025 Ass. Value	Actual Sale Price	Sale Date
#172	\$1,436,400	\$1,766,500	\$989,000	Oct. 2024
#51	\$1,497,000	\$1,634,800	\$1,150,000	Sept. 2024
#42	\$1,707,900	\$1,957,300	\$1,250,000	Nov. 2024
#83	\$1,829,300	\$2,095,900	\$1,632,500	April 2025
#92	\$1,426,400	\$1,766,500	\$865,804	June 2025

Discrepancy: Assessments exceed sale prices by **40–104%**, proving the model is **mathematically unsound**.

2. Failure to Adjust for Catastrophic Market Shifts

Per *Catalis Gov't Mass Appraisal Guide*, assessors must account for:

- **Economic shifts:** 2023's seller's market — 2024's buyer's market (sales declining)
- **Natural disasters:** Lahaina fire caused **30–50% value reductions** in nearby areas.
- **Regulatory risk:** Proposed STR ban affecting **7,000+ Maui units**, suppressing demand.
- **The County ignored all three factors**, artificially inflating values despite clear market distress.

3. The Model Is Programmed for Artificial Appreciation

Joshua R. Poouahi confirmed the County applies **predetermined monthly appreciation rates**, ensuring values rise **regardless of sales data**:

- **2023:** 1% a month until end of 2023, then 1/2% a month until June 30, 2024.

- **2022:** ½% a month until end of 2022, then 1% a month for 2023, then 1/2 % until June 30, 2024.
- **2021:** 1% a month until end of 2021, then ½% a month for 2022, then 1% a month for 2023, then 1/2 % until June 30, 2024.

This algorithmic bias guarantees inflated assessments, even with zero sales.

4. Illogical Disparities in Square Footage Valuations

- **GCV (Category 3, 1989 build):** Assessed at **\$1,945/sq. ft.**
- **La'i Loa (Category 6, 2024 build):** Assessed at **\$1,680/sq. ft.**

This makes **no objective sense**. La'i Loa is Wailea's **newest luxury complex**, featuring:

- Disappearing glass walls
- Ocean views & infinity pool
- Underground parking & elevators
- Fitness center & high-end finishes

Meanwhile, GCV is Wailea's **most affordable complex**, with:

- No elevators or luxury amenities
- Dated construction (no baseboards)
- Small pools, limited parking

Yet GCV 1B/2B units are assessed **higher per square foot**? This systemic bias penalizes affordable housing.

5. Evidence of Systemic Bias Against Smaller Units

GCV

- **Unit 151** sold for **\$1,150,000** on January 1, 2023—the **highest recorded sale for any 1B/2B unit at GCV**. Despite this, its assessed value was raised to **\$1,300,500 in 2024 (a 70.07% increase)** and again to **\$1,525,000 in 2025 (17.26% increase)**.
- **No supporting market data:** There have been **zero** subsequent 1B/2B sales to justify these increases.
- All 1B/2B units (golf/partial ocean view) saw **identical percentage hikes (70.07%-64.5% in 2024, 17.26%-23.5% in 2025)**. All 3B/2B units saw smaller, varied percentage hikes with one as low as 22.26% in 2024, and one as low as .53% in 2025.

La'i Loa

- **All three 2B2B (1374 sq ft) units** sold between July 2023–June 2024 were assessed **\$24,000–\$314,200 above their sale prices**.
- Meanwhile, **larger 3B3B (1742 sq ft) units** were assessed **far below sales**:
- **Unit 10 Kai Malu 202** sold for **\$4,000,000** but was assessed **\$1M+ below sale price**.

This inverse relationship (small units overassessed, large units underassessed) cannot be reconciled with fair appraisal practices.

6. Data Entry Errors Corrupted the Model

Critical errors in Maui's database **distorted all GCV valuations**:

- **Unit 106 (3BR):** Misclassified as "**no view**" (**true: golf course view**).
- **Impact:** This unit was the **only GCV sale in 2023–2024 fiscal year**, skewing comps for all 188 units.
- **Unit 52 (2BR):** Listed as "**no view/very good condition**" (**true: ocean view/luxury remodel**).
- **Impact:** Used as a comp for **2024 and 2025 assessments**, inflating values **by up to 70% in 2024 and 23.5% in 2025**.

County inaction on these errors is indefensible. (Example: There are 12 units in Building 11- impossible for unit 106 to have "no view" and all the rest to have "golf course" views).

7. Key Inequities

- **GCV Units:** Saw **increases** of 22.26%–70.07% last year and an additional 0.53%–23.52% this year, with one-bedroom units (often the most affordable) disproportionately affected.
- **Wailea Point Units:** Assessments either remained flat or **decreased** by 4.55%–40.61%, including one unit reduced by **\$6,185,700**.

This systemic imbalance shifts the tax burden onto owners of modest properties while luxury unit owners benefit. **Favoring high-value properties over affordable ones violates uniformity principles.**

8. Sales Up to January 1, 2025, Should Be Considered

- The County uses *sales from prior years* (2022–2023 + fiscal years) due to no 2023–2024 fiscal year sales.
- Yet, it bars taxpayers from citing 7/1/2024 to 12/31/24 sales, which show sharp declines.

- Maui County Code does not restrict evidence to 6/30/24—this is an unfair administrative rule.

Conclusion: Reduction Required

The assessment is **unsupported by data, riddled with errors, and applied inequitably**. I request:

1. **Reduction to \$870,550 (aligned with Unit 172's 10/2024 sale).**
2. **Correction of data errors affecting GCV valuations.**
3. **Uniform application of market adjustments (Lahaina fire, STR ban, etc.).**

Thank you for your time and consideration. I trust you will correct this injustice.

Sincerely,

Faye Taylor
415 302-1716

Aloha Faye and Denis,

Here is the list you requested:

Project	Quality
Grand Champion Villas	3
Hokulani Golf Villas	3
Hoolei	7
Kai Malu at Wailea	5
Kanani Wailea	3
Keala o Wailea	6
La'i Loa	6
Makali'i at Wailea	6
Na Hale o Makena	6
Palms at Wailea I	5
Palms at Wailea II	5
Papali Wailea	5
Wailea Ekahi I	5
Wailea Ekahi II	5
Wailea Ekahi III	5
Wailea Ekolu	5
Wailea Fairway Villas	3

I misspoke over the phone as there are actually 17 condo projects/phases in the valuation model.

I'll also be sending separate emails to each owner today with the 2024/2025 comp sheets like we discussed.

Joshua Poouahi
Appraiser VI

RPA Division
Department of Finance
County of Maui
808.270.7297
www.mauipropertytax.com

Mahalo,
Josh

Wailea Point 24 & 25 assessment % change

Unit #	Type	Sq ft.	2024	2025	Increase	% Change	View
2703		2,554	7,196,700	6,188,800	-1,007,900	-14.01%	1st OV
3003		1,584	5,078,100	4,847,300	-230,800	-4.55%	1st OV
2103		1,558	2,631,800	2,631,800	0	0.00%	1st floor NV
2403		2,529	7,475,600	6,398,500	-1,077,100	-14.41%	Ocean view
2302		2,178	4,784,100	4,784,100	0	0.00%	PO
904		2,394	5,112,000	5,112,000	0	0.00%	POV
601		1,558	5,410,400	5,410,400	0	0.00%	1st, OF
401		3163	11,145,600	11,145,600	0	0.00%	1st, OF
101		3850	14,304,000	14,304,000	0	0.00%	1st, OF
1704		1748	6,041,300	6,041,300	0	0.00%	2nd floor/OF
1703		1584	5,388,200	5,388,200	0	0.00%	1st, OF
1701		1558	5,309,600	5,309,600	0	0.00%	1st OF
1601		3766	13,700,600	13,700,600	0	0.00%	1st OF
1501		3027	10,771,600	10,771,600	0	0.00%	1st OF
1403		2529	8,903,700	8,903,700	0	0.00%	1st OF
703		2088	3,393,000	3,393,000	0	0.00%	1st POV
3403		1401	2,384,400	2,384,400	0	0.00%	1st floor NV
3104		2394	6,762,300	5,592,900	-1,169,400	-17.29%	2nd floor/OV
3004		1584	4,953,200	4,567,000	-386,200	-7.80%	2nd OV
3002		1558	5,325,100	4,816,900	-508,200	-9.54%	2nd OV
3001		1558	5,009,600	4,814,200	-195,400	-3.90%	1st OV
2804		1584	5,081,100	4,850,200	-230,900	-4.54%	2nd OV
2104		1786	3,033,300	3,033,300	0	0.00%	2nd Floor NV
1901		1584	2,619,800	2,619,800	0	0.00%	1st floor NV
703		1558	3,393,000	3,393,000	0	0.00%	1st POV
204		2394	8,218,800	8,218,800	0	0.00%	2nd floor/OF
602		2296	8,080,200	8,080,200	0	0.00%	2nd floor/OF
402		4,544	17,284,500	17,284,500	0	0.00%	2nd floor/OF
604		1584	5,388,600	5,388,600	0	0.00%	2nd floor/OF
603		1900	6,320,400	6,320,400	0	0.00%	1st OF
602		2296	8,080,200	8,080,200	0	0.00%	2nd floor/OF

504		2419	8,030,500	8,030,500	0	0.00%	2nd floor/OF
503		1828	6,418,000	6,418,000	0	0.00%	1st OF
502		2394	8,258,900	8,258,900	0	0.00%	2nd floor/OF
501		1803	6,091,600	6,091,600	0	0.00%	1st OF
304		2419	8,158,100	8,158,100	0	0.00%	2nd floor/OF
303		2227	7,689,400	7,689,400	0	0.00%	1st OF
302		2394	8,092,100	8,092,100	0	0.00%	2nd floor/OF
301		1803	6,339,800	6,339,800	0	0.00%	1st OF
204		2394	8,218,800	8,218,800	0	0.00%	2nd floor/OF
203		1803	6,091,600	6,091,600	0	0.00%	1st OF
202		2545	8,785,900	8,785,900	0	0.00%	2nd floor/OF
210		1828	6,169,800	6,169,800	0	0.00%	1st OF
102		3850	14,308,600	14,308,600	0	0.00%	2nd floor/OF
35		1205	1,385,100	1,385,100	0	0.00%	2nd Floor NV
1804		1584	5,043,800	4,450,900	-592,900	-11.76%	2nd floor/OV
1803		2224	5,043,599	4,450,500	-593,099	-11.76%	1st OV
1802		2098	5,916,700	5,088,500	-828,200	-14.00%	2nd floor/OV
1801		1558	4,773,500	4,417,000	-356,500	-7.47%	1st OV
1702		1620	5,848,900	5,848,900	0	0.00%	2nd floor/OF
1602		3850	14,130,400	14,130,400	0	0.00%	2nd floor/OF
1504		2394	8,258,900	8,258,900	0	0.00%	2nd floor/OF
1503		2529	8,728,700	8,728,700	0	0.00%	1st OF
802		4821	11,729,800	9,074,000	-2,655,800	-22.64%	2nd floor/POV
1404		2430	8,064,800	8,064,800	0	0.00%	2nd floor/OF
1402		2419	8,030,500	8,030,500	0	0.00%	2nd floor/OF
1401		2554	8,241,100	8,241,100	0	0.00%	1st OF

1304		2419	8,030,500	8,030,500	0	0.00%	2nd floor/OF
803		2684	5,502,300	5,502,300	0	0.00%	1st/POV
903		2529	5,127,200	5,127,200	0	0.00%	1st POV
902		2419	5,151,100	5,151,100	0	0.00%	2nd floor/POV
801		2554	4,853,300	4,853,300	0	0.00%	1st POV
704		1558	3,395,800	3,395,800	0	0.00%	2nd floor/POV
1004		4584	15,233,600	9,047,900	-6,185,700	-40.61%	2nd floor/OV
1003		2928	8,875,900	7,888,500	-987,400	-11.12%	1st OV
1103		1828	6,544,500	6,544,500	0	0.00%	1st OF
1104		2419	8,614,300	8,614,300	0	0.00%	2nd floor/OF
1203		1558	5,307,000	5,307,000	0	0.00%	1st OF
1303		2554	8,241,100	8,241,100	0	0.00%	1st OF
1302		2394	7,869,400	7,869,400	0	0.00%	2nd floor/OF
1301		2928	9,630,800	9,630,800	0	0.00%	1st OF

2025 GCV ASSESSMENT INFORMATION % INCREASE									
Unit #	Type	Sq ft.	Last year's	This year's	Increase	% Change	View	Appeal	Hearing date
1	LT	1148	1,527,500	1,651,600	124,100	8.12%	NV		
2	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
3	LT	1148	1,527,500	1,651,600	124,100	8.12%	1st NV		
4	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
5	STR	1148	1,564,900	1,662,900	98,000	6.26%	3rd Floor NV		
6	STR	1148	1,599,500	1,848,800	249,300	15.59%	1st floor NV		
7	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
8	STR	1148	1,550,500	1,662,900	112,400	7.25%	3rd floor NV		
9	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV	1,258,980	
10	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
11	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
12	O	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
13	STR	1148	1,541,900	1,651,600	109,700	7.11%	1st floor NV		
14	O	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
15	STR	1148	1,550,500	1,662,900	112,400	7.25%	3rd Floor NV		
16	LT	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
17	O	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV	950,000	
18	O	1148	1,550,500	1,662,900	112,400	7.25%	3rd Floor NV		
19	CR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
20	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
21	STR	1148	1,541,900	1,690,800	148,900	9.66%	1st floor NV		
22	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
23	LT	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
24	STR	1148	1,575,000	1,657,200	82,200	5.22%	2nd floor NV	1,200,000	
25	CR	1148	1,550,500	1,662,900	112,400	7.25%	3rd Floor NV		
26	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV	1,080,000	
27	STR	1148	1,553,400	1,657,200	103,800	6.68%	2nd Floor NV	1,183,330	
28	O	1148	1,550,500	1,662,900	112,400	7.25%	3rd floor NV		
29	O	1148	1,530,500	1,654,100	123,600	8.08%	1st floor, GC		
30	STR	1148	1,541,700	1,659,800	118,100	7.66%	2nd Golf course		
31	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
32	STR	1148	1,707,900	1,957,300	249,400	14.60%	2nd floor PO	1,250,000	
33	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
34	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
35	STR	1148	1,550,500	1,662,900	112,400	7.25%	3rd floor NV		
36	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		

37	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
38	STR	1148	1,550,500	1,662,900	112,400	7.25%	3rd floor NV		
39	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
40	STR	1148	1,553,400	1,657,200	103,800	6.68%	2nd Floor NV		
41	STR	1148	1,541,900	1,651,600	109,700	7.11%	1st floor NV		
42	STR	1148	1,707,900	1,957,300	249,400	14.60%	2nd floor , PO	1,250,000	
43	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
44	O	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
45	STR	1148	1,755,200	1,963,000	207,800	11.84%	3rd floor PO	1,459,820	
46	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV	Late	
47	CR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
48	STR	1148	1,755,200	1,963,000	207,800	11.84%	3rd floor PO	1,525,000	
49	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
50	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
51	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV	1,200,000	
52	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
53	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
54	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV	1,100,000	
55	STR	1383	1,864,900	2,055,900	191,000	10.24%	1st floor, po		
56	STR	1383	1,570,300	1,674,800	104,500	6.65%	2nd Floor NV		
57	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	\$1M. 2024	
58	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd floor, Nov	950,000	
59	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV	1,150,000	
60	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
61	STR	1056	1,530,100	1,634,800	104,700	6.84%	1st floor NV	2024	
62	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
63	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	1,000,000	
64	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV	671,000	
65	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
66	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO	1,185,000	
67	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	900,000	
68	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO		
69	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
70	STR	1383	1,792,200	2,062,900	270,700	15.10%	2nd floor , PO		
71	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
72	STR	1383	1,792,200	2,062,900	270,700	15.10%	2nd floor , PO		
73	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
74	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO		
75	STR	1056	1,680,500	1,908,000	227,500	13.54%	1st floor, po		

76	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO	1,399,000	
77	STR	1056	1,660,400	1,919,600	259,200	15.61%	1st floor, po		
78	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
79	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	996,300	
80	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	999,000	
81	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
82	STR	1383	1,792,200	2,062,900	270,700	15.10%	2nd floor , PO		
83	STR	1383	1,829,300	2,095,900	266,600	14.57%	1st floor, po		
84	STR	1383	1,792,200	2,062,900	270,700	15.10%	2nd floor , PO		
85	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	1,083,300	
86	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	1,061,000	
87	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po	1,250,000	
88	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
89	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
90	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
91	O	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
92	LT	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	2024	7/23/25
93	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
94	STR	1383	1,886,300	2,102,900	216,600	11.48%	2nd floor , PO		
95	STR	1383	1,600,600	1,697,300	96,700	6.04%	1st floor, GC		
96	O	1383	1,614,700	1,704,200	89,500	5.54%	2nd Golf course		
97	STR	908	1,300,500	1,525,000	224,500	17.26%	1st floor, GC	Late	
98	STR	908	1,310,700	1,529,600	218,900	16.70%	2nd Golf course	870,550	
99	STR	1056	1,494,300	1,638,200	143,900	9.63%	1st floor, GC		
100	STR	1056	1,504,500	1,643,400	138,900	9.23%	2nd Golf course	1,200,000	
101	STR	1056	1,494,300	1,638,200	143,900	9.63%	1st floor, GC	Late	
102	STR	1056	1,504,500	1,643,400	138,900	9.23%	2nd Golf course		
103	STR	908	1,300,500	1,525,000	224,500	17.26%	1st floor, GC	Late	
104	STR	908	1,310,700	1,529,600	218,900	16.70%	2nd Golf course		
105	STR	1383	1,600,600	1,697,300	96,700	6.04%	1st floor, GC		
106	STR	1383	1,570,300	1,674,800	104,500	6.65%	2nd Floor NV		
107	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
108	STR	908	1,350,300	1,408,600	58,300	4.32%	2nd Floor NV	Late	
109	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV	Late	
110	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
111	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV	Late	

112	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV	Late	
113	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
114	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV	1,000,000	
115	O	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
116	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
117	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
118	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV	1,250,000	
119	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
120	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
121	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
122	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
123	STR	1383	1,556,300	1,667,800	111,500	7.16%	1st floor NV		
124	STR	1383	1,570,300	1,674,800	104,500	6.65%	2nd Floor NV		
125	STR	908	1,309,600	1,488,400	178,800	13.65%	1st floor NV		
126	O	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
127	O	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
128	STR	1056	1,563,100	1,640,000	76,900	4.92%	2nd Floor NV	Last year	
129	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
130	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
131	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	900,000	
132	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV	910,000	
133	STR	1383	1,556,300	1,667,800	111,500	7.16%	1st floor NV		
134	STR	1383	1,585,200	1,714,800	129,600	8.18%	2nd Floor NV		
135	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	Late	
136	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
137	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
138	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
139	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
140	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
141	STR	908	1,309,600	1,403,700	94,100	7.19%	1st floor NV		
142	STR	908	1,350,300	1,408,600	58,300	4.32%	2nd Floor NV		
143	STR	1383	1,688,400	1,697,300	8,900	0.53%	1st floor, GC		
144	STR	1383	1,614,700	1,704,200	89,500	5.54%	2nd Golf course		
145	STR	908	1,300,500	1,525,000	224,500	17.26%	1st floor, GC	1,071,300	
146	STR	908	1,310,700	1,529,600	218,900	16.70%	2nd Golf course	1,085,000	
147	STR	1056	1,494,300	1,638,200	143,900	9.63%	1st floor, GC		

148	STR	1056	1,504,500	1,643,400	138,900	9.23%	2nd Golf course	1,200,000	
149	STR	1056	1,494,300	1,638,200	143,900	9.63%	1st floor, GC		
150	STR	1056	1,504,500	1,643,400	138,900	9.23%	2nd Golf course		
151	STR	908	1,300,500	1,525,000	224,500	17.26%	1st floor, GC	1,200,000	
152	STR	908	1,570,000	1,654,300	84,300	5.37%	2nd floor , PO/gc	996,080	
153	STR	1383	1,600,600	1,697,300	96,700	6.04%	1st floor, GC		
154	STR	1383	1,614,700	1,704,200	89,500	5.54%	2nd floor , GC		
155	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
156	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
157	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
158	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO		
159	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po	1,537,900	
160	STR	1383	1,886,300	2,102,900	216,600	11.48%	2nd floor , PO		
161	Lt	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	1,000,000	
162	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	1,186,370	
163	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
164	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
165	O	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
166	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
167	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
168	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	980,000	
169	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
170	STR	1383	1,614,700	1,704,200	89,500	5.54%	2nd floor , GC		
171	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	989,000	
172	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	989,000	
173	STR	1056	1,713,500	2,091,300	377,800	22.05%	1st floor, po	1,200,000	
174	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
175	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po	1,200,000	
176	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
177	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
178	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO		
179	STR	1383	1,915,700	2,095,900	180,200	9.41%	1st floor, po		
180	STR	1383	1,843,200	2,102,900	259,700	14.09%	2nd floor , PO		
181	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
182	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
183	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		

184	STR	1056	1,520,800	1,640,000	119,200	7.84%	2nd Floor NV		
185	STR	1056	1,530,100	1,634,800	104,700	6.84%	1st floor NV		
186	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
187	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	1,020,000	
188	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		

2024 GCV Assessment % increases							
Unit #	Type	Sq ft.	2023	2024	Increase	% Change	View
1	LTc	1148	980,900	1,527,500	546,600	55.72%	NV
2	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
3	LT	1148	980,900	1,527,500	546,600	55.72%	1st NV
4	STR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
5	STRc	1148	1,049,800	1,564,900	515,100	49.07%	3rd Floor NV
6	STR	1148	1,153,100	1,599,500	446,400	38.71%	1st floor NV
7	STR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
8	STRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd floor NV
9	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
10	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
11	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
12	Oc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
13	STR	1148	1,015,300	1,541,900	526,600	51.87%	1st floor NV
14	O	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
15	STRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd Floor NV
16	LT	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
17	O	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
18	Oc	1148	1,015,300	1,550,500	535,200	52.71%	3rd Floor NV
19	CRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
20	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
21	STRc	1148	1,015,300	1,541,900	526,600	51.87%	1st floor NV
22	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
23	LT	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
24	STR	1148	1,084,200	1,575,000	490,800	45.27%	2nd floor NV
25	CRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd Floor NV
26	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
27	STR	1148	1,032,600	1,553,400	520,800	50.44%	2nd Floor NV
28	Oc	1148	1,015,300	1,550,500	535,200	52.71%	3rd floor NV
29	Oc	1148	959,900	1,530,500	570,600	59.44%	1st floor, GC
30	STRc	1148	977,700	1,541,700	564,000	57.69%	2nd Golf course
31	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
32	STRc	1148	1,154,800	1,707,900	553,100	47.90%	2nd floor PO
33	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
34	STR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
35	STRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd floor NV
36	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV

37	STR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
38	STRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd floor NV
39	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
40	STRc	1148	1,032,600	1,553,400	520,800	50.44%	2nd Floor NV
41	STRc	1148	1,015,300	1,541,900	526,600	51.87%	1st floor NV
42	STRc	1148	1,154,800	1,707,900	553,100	47.90%	2nd floor , PO
43	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
44	O	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
45	STRc	1148	1,260,400	1,755,200	494,800	39.26%	3rd floor PO
46	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
47	CR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
48	STRc	1148	1,260,400	1,755,200	494,800	39.26%	3rd floor PO
49	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
50	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
51	STRc	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
52	STRc	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
53	STR	908	779,700	1,278,900	499,200	64.02%	1st floor NV
54	STR	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
55	STRc	1383	1,525,300	1,864,900	339,600	22.26%	1st floor, po
56	STRc	1383	1,125,200	1,570,300	445,100	39.56%	2nd Floor NV
57	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
58	STRc	908	793,400	1,288,700	495,300	62.43%	2nd floor, Nov
59	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
60	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
61	STR	1056	1,019,700	1,530,100	510,400	50.05%	1st floor NV
62	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
63	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
64	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
65	STRc	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
66	STRc	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
67	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
68	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
69	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
70	STRc	1383	1,344,800	1,792,200	447,400	33.27%	2nd floor , PO
71	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
72	STRc	1383	1,344,800	1,792,200	447,400	33.27%	2nd floor , PO
73	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
74	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
75	STR	1056	1,144,500	1,680,500	536,000	46.83%	1st floor, po

76	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
77	STR	1056	1,098,200	1,660,400	562,200	51.19%	1st floor, po
78	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
79	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
80	STR	908	847,700	1,436,400	588,700	69.45%	2nd floor , PO
81	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
82	STRc	1383	1,344,800	1,792,200	447,400	33.27%	2nd floor , PO
83	STRc	1383	1,336,900	1,829,300	492,400	36.83%	1st floor, po
84	STRc	1383	1,344,800	1,792,200	447,400	33.27%	2nd floor , PO
85	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
86	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
87	STR	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
88	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
89	STR	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
90	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
91	O	908	867,100	1,426,400	559,300	64.50%	1st floor, po
92	LT	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
93	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
94	STRc	1383	\$1,455,300	1,886,300	431,000	29.62%	2nd floor , PO
95	STRc	1383	1,156,900	1,600,600	443,700	38.35%	1st floor, GC
96	Oc	1383	1,176,000	1,614,700	438,700	37.30%	2nd Golf course
97	STR	908	764,700	1,300,500	535,800	70.07%	1st floor, GC
98	STR	908	777,700	1,310,700	533,000	68.54%	2nd Golf course
99	STR	1056	918,800	1,494,300	575,500	62.64%	1st floor, GC
100	STR	1056	934,800	1,504,500	569,700	60.94%	2nd Golf course
101	STR	1056	918,800	1,494,300	575,500	62.64%	1st floor, GC
102	STR	1056	934,800	1,504,500	569,700	60.94%	2nd Golf course
103	STR	908	764,700	1,300,500	535,800	70.07%	1st floor, GC
104	STR	908	777,700	1,310,700	533,000	68.54%	2nd Golf course
105	STRc	1383	1,156,900	1,600,600	443,700	38.35%	1st floor, GC
106	STRc	1383	1,125,200	1,570,300	445,100	39.56%	2nd Floor NV
107	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
108	STRc	908	931,200	1,350,300	419,100	45.01%	2nd Floor NV
109	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
110	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
111	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV

112	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
113	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
114	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
115	Oc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
116	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
117	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
118	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
119	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
120	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
121	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
122	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
123	STRc	1383	1,103,500	1,556,300	452,800	41.03%	1st floor NV
124	STRc	1383	1,125,200	1,570,300	445,100	39.56%	2nd Floor NV
125	STR	908	848,400	1,309,600	461,200	54.36%	1st floor NV
126	O	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
127	O	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
128	STR	1056	1,244,100	1,563,100	319,000	25.64%	2nd Floor NV
129	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
130	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
131	STR	908	779,700	1,278,900	499,200	64.02%	1st floor NV
132	STR	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
133	STRc	1383	1,103,500	1,556,300	452,800	41.03%	1st floor NV
134	STRc	1383	1,208,400	1,585,200	376,800	31.18%	2nd Floor NV
135	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
136	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
137	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
138	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
139	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
140	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
141	STRc	908	848,400	1,309,600	461,200	54.36%	1st floor NV
142	STRc	908	931,200	1,350,300	419,100	45.01%	2nd Floor NV
143	STRc	1383	1,348,000	1,688,400	340,400	25.25%	1st floor, GC
144	STRc	1383	1,176,000	1,614,700	438,700	37.30%	2nd Golf course
145	STR	908	764,700	1,300,500	535,800	70.07%	1st floor, GC
146	STR	908	777,700	1,310,700	533,000	68.54%	2nd Golf course
147	STR	1056	918,800	1,494,300	575,500	62.64%	1st floor, GC

148	STR	1056	934,800	1,504,500	569,700	60.94%	2nd Golf course
149	STR	1056	918,800	1,494,300	575,500	62.64%	1st floor, GC
150	STR	1056	934,800	1,504,500	569,700	60.94%	2nd Golf course
151	STR	908	764,700	1,300,500	535,800	70.07%	1st floor, GC
152	STR	908	1,156,700	1,570,000	413,300	35.73%	2nd floor , PO/gc
153	STRc	1383	1,156,900	1,600,600	443,700	38.35%	1st floor, GC
154	STRc	1383	1,176,000	1,614,700	438,700	37.30%	2nd floor , GC
155	STRc	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
156	STRc	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
157	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
158	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
159	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
160	STRc	1383	\$1,455,300.00	1,886,300	431,000	29.62%	2nd floor , PO
161	Lt	908	867,100	1,426,400	559,300	64.50%	1st floor, po
162	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
163	STR	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
164	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
165	O	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
166	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
167	STRc	908	867,100	1,426,400	559,300	64.50%	1st floor, po
168	STRc	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
169	STRc	1383	\$1,325,500.0	1,778,400	452,900	34.17%	1st floor, po
170	STRc	1383	1,176,000	1,614,700	438,700	37.30%	2nd floor , GC
171	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
172	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
173	STR	1056	1,227,400	1,713,500	486,100	39.60%	1st floor, po
174	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
175	STR	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
176	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
177	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
178	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
179	STRc	1383	1,537,300	1,915,700	378,400	24.61%	1st floor, po
180	STRc	1383	1,356,200	1,843,200	487,000	35.91%	2nd floor , PO
181	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
182	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
183	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV

184	STR	1056	988,000	1,520,800	532,800	53.93%	2nd Floor NV
185	STR	1056	1,019,700	1,530,100	510,400	50.05%	1st floor NV
186	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
187	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
188	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV

La'i Loa -July 1,2023-June 30,2024 Valid sales- comparison of selling price to assessed values

Unit #	Size	Date of sale	Selling price	\$s/f	2025 ass. Value	\$/sf	Floor/view
66 Kai Malu 101	1742	11/7/23	3,300,000	1,894	2,933,700	1,684	1st/OV
72 Kai Malu 101	1742	2/12/24	3,100,000	1,779	2,927,000	1,680	1st/OV
60 Kai Malu 101	1374	3/9/24	2,400,000	1,747	2,714,200	1,975	1st/OV
78 Kai Malu101	1742	3/25/24	2,675,000	1,536	2,933,700	1,684	1st/OV
52 Kai Malu 102	1374	3/2/24	2,690,000	1,958	2,714,200	1,975	1st/OV
44 Kai Malu 101	1374	6/10/24	2,350,000	1,710	2,705,200	1,968	1st/OV
10 Kai Malu 202	1742	6/19/24	4,000,000	2,296	2,951,600	1,694	1st/OV
Total				12,920		12.660	1st/OV
Average of 7				1846		1809	2nd/OV

RPTR Committee

From: Faye Taylor <fayetaylor@msn.com>
Sent: Saturday, October 11, 2025 5:18 AM
To: RPTR Committee
Subject: Fwd: TMK: 2-1-008-104-0098 First Ground: exceeds 20%
Attachments: 2025 GCV % increase.pdf; 2024 GCV Assessment % increases.pdf; La'i Loa selling assessed prices.pdf; Email re valuation model.pdf; Wailiea Point 2425.pdf

You don't often get email from fayetaylor@msn.com. [Learn why this is important](#)

Sent from my iPad

Begin forwarded message:

From: Faye Taylor <fayetaylor@msn.com>
Date: August 13, 2025 at 4:04:49 PM PDT
To: RPA <RPA@co.maui.hi.us>
Subject: Re: TMK: 2-1-008-104-0098 First Ground: exceeds 20%

Re: TMK: 2-1-008-104-0098
First Ground: exceeds 20%

Dear Board of Review Members,

I respectfully submit this supplemental information in support of my appeal of the 2025 tax assessment of \$1,529,600 for my one-bedroom condo (Unit 98 at Grand Champions Villas Resort, "GCV") **on the ground that the valuation exceeds fair market value by more than 20%**, significantly deviating from both comparable sales and the County's own valuation model. The following evidence demonstrates that the assessment is *grossly inflated* and *inconsistent with market realities*.

1. Comparable Sales Confirm a Lower Valuation

The County's valuation model categorizes GCV as a **Quality-3** property—the **lowest tier** among Wailea's 17 condo projects. Yet, my assessment is **higher than units in superior complexes (Quality-5 and Quality-6)**, which is **illogical and indefensible**.

a) Hokulani Golf Villas (HGV) – Quality-3 (Same as GCV)

- Only **one valid sale** occurred in the tax year (7/1/23–6/30/24).
- **2153 Umeke Cir #74 (2,548 sq. ft., partial ocean view)** sold for **\$2,310,000 (\$906/sq. ft.)**
- **If GCV were assessed proportionally, my 908 sq. ft., golf-view condo should be valued at \$822,648**—far below - the current \$1,529,600 assessment.

b) La'i Loa – Quality-6 (Superior Complex)

- **Seven valid sales** averaged **\$1,847/sq. ft.** (all ocean-view units).
- **GCV (Quality-3) should not exceed half** the value of La'i Loa units.
- **Fair assessment: \$838,084** (vs. \$1,529,600).

c) Wailea Fairway Villas (WV) – Quality-3 (Same as GCV)

- **Six sales of two-bedroom ocean-view units** sold for **less per sq. ft.** than my one-bedroom golf-view unit.
- Example: **Unit M 201** (misclassified as "no view") sold for **\$1,200,000—lower than my one-bedroom assessment**.

d) Wailea Palms – Quality-5

- **Three sales** (units 2706, 2707 and 2708) averaged **\$1,411/sq. ft.** (ocean-view units).
- **GCV should not exceed three-fifths** of this value.
- **Fair assessment: \$769,076** (vs. \$1,529,600).

e) **Wailea Ekahi – Quality-5**

- **Three 1B/2B units** sold during the 7/1/23-6/30/24 tax year (units 37E, 24B and 21B) at an average square footage of **\$1,370**.
- **GCV should not exceed three-fifths** of this value.
- **Fair Assessment: \$746,376.**

f) **Wailea Ekalu-Quality 5**

- Only **one valid sale** occurred in the tax year (7/1/23–6/30/24).
- **Unit 909** (2B/2B, 1071 s/f) sold on 6/20/24 **for \$1,700,000**.
- **Unit 909** has an **ocean view**. **My condo** only has a **golf course view**.
- This sale at **\$1,587/sq. ft.** supports a **maximum fair valuation of \$864,762** for my unit—**43% lower** than the current assessment.

2. **The County's Reliance on Outdated Sales is Unfair**

- The County used **prior-year sales** (some **2–3 years old**) while ignoring **more recent market shifts**.
- **Post-Lahaina fire, the market softened dramatically**, yet the County's model **artificially inflated values** via an "**appreciation factor**" rather than reflecting **actual sales**.
- **Maui County Code does not prohibit** using sales up to **January 1, 2025**—yet the County refuses to consider them.

3. **A Fair 2026 Assessment Does Not Rectify This Year's Injustice**

- Due to the unreasonable 2025 assessment, I will overpay by ~\$10,000 in taxes.
- Even if next year's valuation corrects this error, it does not compensate for this year's financial harm.

Conclusion & Request for Relief

The evidence overwhelmingly proves that my unit's assessment:

- ✓ Exceeds comparable sales by >20% (violating County guidelines).
- ✓ Disregards GCV's lower Quality-3 status (compared to higher-tier complexes).
- ✓ Relies on stale data while ignoring recent market declines.

I respectfully request an adjustment to a fair market value of no more than \$870,550, consistent with actual sales data and the County's own valuation model.

Thank you for your time and consideration.

Sincerely,

Faye Taylor
415 302-1716

2025 GCV ASSESSMENT INFORMATION % INCREASE									
Unit #	Type	Sq ft.	Last year's	This year's	Increase	% Change	View	Appeal	Hearing date
1	LT	1148	1,527,500	1,651,600	124,100	8.12%	NV		
2	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
3	LT	1148	1,527,500	1,651,600	124,100	8.12%	1st NV		
4	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
5	STR	1148	1,564,900	1,662,900	98,000	6.26%	3rd Floor NV		
6	STR	1148	1,599,500	1,848,800	249,300	15.59%	1st floor NV		
7	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
8	STR	1148	1,550,500	1,662,900	112,400	7.25%	3rd floor NV		
9	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV	1,258,980	
10	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
11	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
12	O	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
13	STR	1148	1,541,900	1,651,600	109,700	7.11%	1st floor NV		
14	O	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
15	STR	1148	1,550,500	1,662,900	112,400	7.25%	3rd Floor NV		
16	LT	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
17	O	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV	950,000	
18	O	1148	1,550,500	1,662,900	112,400	7.25%	3rd Floor NV		
19	CR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
20	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
21	STR	1148	1,541,900	1,690,800	148,900	9.66%	1st floor NV		
22	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
23	LT	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
24	STR	1148	1,575,000	1,657,200	82,200	5.22%	2nd floor NV	1,200,000	
25	CR	1148	1,550,500	1,662,900	112,400	7.25%	3rd Floor NV		
26	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV	1,080,000	
27	STR	1148	1,553,400	1,657,200	103,800	6.68%	2nd Floor NV	1,183,330	
28	O	1148	1,550,500	1,662,900	112,400	7.25%	3rd floor NV		
29	O	1148	1,530,500	1,654,100	123,600	8.08%	1st floor, GC		
30	STR	1148	1,541,700	1,659,800	118,100	7.66%	2nd Golf course		
31	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
32	STR	1148	1,707,900	1,957,300	249,400	14.60%	2nd floor PO	1,250,000	
33	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
34	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
35	STR	1148	1,550,500	1,662,900	112,400	7.25%	3rd floor NV		
36	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		

37	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
38	STR	1148	1,550,500	1,662,900	112,400	7.25%	3rd floor NV		
39	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
40	STR	1148	1,553,400	1,657,200	103,800	6.68%	2nd Floor NV		
41	STR	1148	1,541,900	1,651,600	109,700	7.11%	1st floor NV		
42	STR	1148	1,707,900	1,957,300	249,400	14.60%	2nd floor , PO	1,250,000	
43	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
44	O	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
45	STR	1148	1,755,200	1,963,000	207,800	11.84%	3rd floor PO	1,459,820	
46	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV	Late	
47	CR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
48	STR	1148	1,755,200	1,963,000	207,800	11.84%	3rd floor PO	1,525,000	
49	STR	1148	1,527,500	1,651,600	124,100	8.12%	1st floor NV		
50	STR	1148	1,539,000	1,657,200	118,200	7.68%	2nd Floor NV		
51	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV	1,200,000	
52	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
53	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
54	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV	1,100,000	
55	STR	1383	1,864,900	2,055,900	191,000	10.24%	1st floor, po		
56	STR	1383	1,570,300	1,674,800	104,500	6.65%	2nd Floor NV		
57	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	\$1M. 2024	
58	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd floor, Nov	950,000	
59	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV	1,150,000	
60	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
61	STR	1056	1,530,100	1,634,800	104,700	6.84%	1st floor NV	2024	
62	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
63	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	1,000,000	
64	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV	671,000	
65	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
66	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO	1,185,000	
67	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	900,000	
68	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO		
69	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
70	STR	1383	1,792,200	2,062,900	270,700	15.10%	2nd floor , PO		
71	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
72	STR	1383	1,792,200	2,062,900	270,700	15.10%	2nd floor , PO		
73	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
74	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO		
75	STR	1056	1,680,500	1,908,000	227,500	13.54%	1st floor, po		

76	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO	1,399,000	
77	STR	1056	1,660,400	1,919,600	259,200	15.61%	1st floor, po		
78	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
79	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	996,300	
80	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	999,000	
81	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
82	STR	1383	1,792,200	2,062,900	270,700	15.10%	2nd floor , PO		
83	STR	1383	1,829,300	2,095,900	266,600	14.57%	1st floor, po		
84	STR	1383	1,792,200	2,062,900	270,700	15.10%	2nd floor , PO		
85	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	1,083,300	
86	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	1,061,000	
87	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po	1,250,000	
88	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
89	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
90	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
91	O	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
92	LT	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	2024	7/23/25
93	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
94	STR	1383	1,886,300	2,102,900	216,600	11.48%	2nd floor , PO		
95	STR	1383	1,600,600	1,697,300	96,700	6.04%	1st floor, GC		
96	O	1383	1,614,700	1,704,200	89,500	5.54%	2nd Golf course		
97	STR	908	1,300,500	1,525,000	224,500	17.26%	1st floor, GC	Late	
98	STR	908	1,310,700	1,529,600	218,900	16.70%	2nd Golf course	870,550	
99	STR	1056	1,494,300	1,638,200	143,900	9.63%	1st floor, GC		
100	STR	1056	1,504,500	1,643,400	138,900	9.23%	2nd Golf course	1,200,000	
101	STR	1056	1,494,300	1,638,200	143,900	9.63%	1st floor, GC	Late	
102	STR	1056	1,504,500	1,643,400	138,900	9.23%	2nd Golf course		
103	STR	908	1,300,500	1,525,000	224,500	17.26%	1st floor, GC	Late	
104	STR	908	1,310,700	1,529,600	218,900	16.70%	2nd Golf course		
105	STR	1383	1,600,600	1,697,300	96,700	6.04%	1st floor, GC		
106	STR	1383	1,570,300	1,674,800	104,500	6.65%	2nd Floor NV		
107	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
108	STR	908	1,350,300	1,408,600	58,300	4.32%	2nd Floor NV	Late	
109	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV	Late	
110	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
111	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV	Late	

112	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV	Late	
113	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
114	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV	1,000,000	
115	O	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
116	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
117	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
118	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV	1,250,000	
119	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
120	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
121	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
122	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
123	STR	1383	1,556,300	1,667,800	111,500	7.16%	1st floor NV		
124	STR	1383	1,570,300	1,674,800	104,500	6.65%	2nd Floor NV		
125	STR	908	1,309,600	1,488,400	178,800	13.65%	1st floor NV		
126	O	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
127	O	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
128	STR	1056	1,563,100	1,640,000	76,900	4.92%	2nd Floor NV	Last year	
129	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
130	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
131	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	900,000	
132	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV	910,000	
133	STR	1383	1,556,300	1,667,800	111,500	7.16%	1st floor NV		
134	STR	1383	1,585,200	1,714,800	129,600	8.18%	2nd Floor NV		
135	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	Late	
136	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
137	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
138	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
139	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		
140	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
141	STR	908	1,309,600	1,403,700	94,100	7.19%	1st floor NV		
142	STR	908	1,350,300	1,408,600	58,300	4.32%	2nd Floor NV		
143	STR	1383	1,688,400	1,697,300	8,900	0.53%	1st floor, GC		
144	STR	1383	1,614,700	1,704,200	89,500	5.54%	2nd Golf course		
145	STR	908	1,300,500	1,525,000	224,500	17.26%	1st floor, GC	1,071,300	
146	STR	908	1,310,700	1,529,600	218,900	16.70%	2nd Golf course	1,085,000	
147	STR	1056	1,494,300	1,638,200	143,900	9.63%	1st floor, GC		

148	STR	1056	1,504,500	1,643,400	138,900	9.23%	2nd Golf course	1,200,000	
149	STR	1056	1,494,300	1,638,200	143,900	9.63%	1st floor, GC		
150	STR	1056	1,504,500	1,643,400	138,900	9.23%	2nd Golf course		
151	STR	908	1,300,500	1,525,000	224,500	17.26%	1st floor, GC	1,200,000	
152	STR	908	1,570,000	1,654,300	84,300	5.37%	2nd floor , PO/gc	996,080	
153	STR	1383	1,600,600	1,697,300	96,700	6.04%	1st floor, GC		
154	STR	1383	1,614,700	1,704,200	89,500	5.54%	2nd floor , GC		
155	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
156	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
157	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
158	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO		
159	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po	1,537,900	
160	STR	1383	1,886,300	2,102,900	216,600	11.48%	2nd floor , PO		
161	Lt	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	1,000,000	
162	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	1,186,370	
163	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
164	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
165	O	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po		
166	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
167	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
168	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	980,000	
169	STR	1383	1,778,400	2,055,900	277,500	15.60%	1st floor, po		
170	STR	1383	1,614,700	1,704,200	89,500	5.54%	2nd floor , GC		
171	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po	989,000	
172	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO	989,000	
173	STR	1056	1,713,500	2,091,300	377,800	22.05%	1st floor, po	1,200,000	
174	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
175	STR	1056	1,647,500	1,908,000	260,500	15.81%	1st floor, po	1,200,000	
176	STR	1056	1,658,100	1,913,300	255,200	15.39%	2nd floor , PO		
177	STR	908	1,426,400	1,761,900	335,500	23.52%	1st floor, po		
178	STR	908	1,436,400	1,766,500	330,100	22.98%	2nd floor , PO		
179	STR	1383	1,915,700	2,095,900	180,200	9.41%	1st floor, po		
180	STR	1383	1,843,200	2,102,900	259,700	14.09%	2nd floor , PO		
181	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV		
182	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		
183	STR	1056	1,497,000	1,634,800	137,800	9.21%	1st floor NV		

184	STR	1056	1,520,800	1,640,000	119,200	7.84%	2nd Floor NV		
185	STR	1056	1,530,100	1,634,800	104,700	6.84%	1st floor NV		
186	STR	1056	1,507,600	1,640,000	132,400	8.78%	2nd Floor NV		
187	STR	908	1,278,900	1,403,700	124,800	9.76%	1st floor NV	1,020,000	
188	STR	908	1,288,700	1,408,600	119,900	9.30%	2nd Floor NV		

2024 GCV Assessment % increases							
Unit #	Type	Sq ft.	2023	2024	Increase	% Change	View
1	LTc	1148	980,900	1,527,500	546,600	55.72%	NV
2	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
3	LT	1148	980,900	1,527,500	546,600	55.72%	1st NV
4	STR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
5	STRc	1148	1,049,800	1,564,900	515,100	49.07%	3rd Floor NV
6	STR	1148	1,153,100	1,599,500	446,400	38.71%	1st floor NV
7	STR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
8	STRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd floor NV
9	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
10	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
11	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
12	Oc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
13	STR	1148	1,015,300	1,541,900	526,600	51.87%	1st floor NV
14	O	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
15	STRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd Floor NV
16	LT	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
17	O	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
18	Oc	1148	1,015,300	1,550,500	535,200	52.71%	3rd Floor NV
19	CRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
20	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
21	STRc	1148	1,015,300	1,541,900	526,600	51.87%	1st floor NV
22	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
23	LT	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
24	STR	1148	1,084,200	1,575,000	490,800	45.27%	2nd floor NV
25	CRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd Floor NV
26	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
27	STR	1148	1,032,600	1,553,400	520,800	50.44%	2nd Floor NV
28	Oc	1148	1,015,300	1,550,500	535,200	52.71%	3rd floor NV
29	Oc	1148	959,900	1,530,500	570,600	59.44%	1st floor, GC
30	STRc	1148	977,700	1,541,700	564,000	57.69%	2nd Golf course
31	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
32	STRc	1148	1,154,800	1,707,900	553,100	47.90%	2nd floor PO
33	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
34	STR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
35	STRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd floor NV
36	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV

37	STR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
38	STRc	1148	1,015,300	1,550,500	535,200	52.71%	3rd floor NV
39	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
40	STRc	1148	1,032,600	1,553,400	520,800	50.44%	2nd Floor NV
41	STRc	1148	1,015,300	1,541,900	526,600	51.87%	1st floor NV
42	STRc	1148	1,154,800	1,707,900	553,100	47.90%	2nd floor , PO
43	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
44	O	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
45	STRc	1148	1,260,400	1,755,200	494,800	39.26%	3rd floor PO
46	STR	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
47	CR	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
48	STRc	1148	1,260,400	1,755,200	494,800	39.26%	3rd floor PO
49	STRc	1148	980,900	1,527,500	546,600	55.72%	1st floor NV
50	STRc	1148	998,100	1,539,000	540,900	54.19%	2nd Floor NV
51	STRc	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
52	STRc	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
53	STR	908	779,700	1,278,900	499,200	64.02%	1st floor NV
54	STR	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
55	STRc	1383	1,525,300	1,864,900	339,600	22.26%	1st floor, po
56	STRc	1383	1,125,200	1,570,300	445,100	39.56%	2nd Floor NV
57	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
58	STRc	908	793,400	1,288,700	495,300	62.43%	2nd floor, Nov
59	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
60	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
61	STR	1056	1,019,700	1,530,100	510,400	50.05%	1st floor NV
62	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
63	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
64	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
65	STRc	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
66	STRc	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
67	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
68	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
69	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
70	STRc	1383	1,344,800	1,792,200	447,400	33.27%	2nd floor , PO
71	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
72	STRc	1383	1,344,800	1,792,200	447,400	33.27%	2nd floor , PO
73	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
74	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
75	STR	1056	1,144,500	1,680,500	536,000	46.83%	1st floor, po

76	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
77	STR	1056	1,098,200	1,660,400	562,200	51.19%	1st floor, po
78	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
79	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
80	STR	908	847,700	1,436,400	588,700	69.45%	2nd floor , PO
81	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
82	STRc	1383	1,344,800	1,792,200	447,400	33.27%	2nd floor , PO
83	STRc	1383	1,336,900	1,829,300	492,400	36.83%	1st floor, po
84	STRc	1383	1,344,800	1,792,200	447,400	33.27%	2nd floor , PO
85	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
86	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
87	STR	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
88	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
89	STR	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
90	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
91	O	908	867,100	1,426,400	559,300	64.50%	1st floor, po
92	LT	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
93	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
94	STRc	1383	\$1,455,300	1,886,300	431,000	29.62%	2nd floor , PO
95	STRc	1383	1,156,900	1,600,600	443,700	38.35%	1st floor, GC
96	Oc	1383	1,176,000	1,614,700	438,700	37.30%	2nd Golf course
97	STR	908	764,700	1,300,500	535,800	70.07%	1st floor, GC
98	STR	908	777,700	1,310,700	533,000	68.54%	2nd Golf course
99	STR	1056	918,800	1,494,300	575,500	62.64%	1st floor, GC
100	STR	1056	934,800	1,504,500	569,700	60.94%	2nd Golf course
101	STR	1056	918,800	1,494,300	575,500	62.64%	1st floor, GC
102	STR	1056	934,800	1,504,500	569,700	60.94%	2nd Golf course
103	STR	908	764,700	1,300,500	535,800	70.07%	1st floor, GC
104	STR	908	777,700	1,310,700	533,000	68.54%	2nd Golf course
105	STRc	1383	1,156,900	1,600,600	443,700	38.35%	1st floor, GC
106	STRc	1383	1,125,200	1,570,300	445,100	39.56%	2nd Floor NV
107	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
108	STRc	908	931,200	1,350,300	419,100	45.01%	2nd Floor NV
109	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
110	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
111	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV

112	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
113	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
114	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
115	Oc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
116	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
117	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
118	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
119	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
120	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
121	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
122	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
123	STRc	1383	1,103,500	1,556,300	452,800	41.03%	1st floor NV
124	STRc	1383	1,125,200	1,570,300	445,100	39.56%	2nd Floor NV
125	STR	908	848,400	1,309,600	461,200	54.36%	1st floor NV
126	O	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
127	O	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
128	STR	1056	1,244,100	1,563,100	319,000	25.64%	2nd Floor NV
129	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
130	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
131	STR	908	779,700	1,278,900	499,200	64.02%	1st floor NV
132	STR	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
133	STRc	1383	1,103,500	1,556,300	452,800	41.03%	1st floor NV
134	STRc	1383	1,208,400	1,585,200	376,800	31.18%	2nd Floor NV
135	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
136	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
137	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
138	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
139	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV
140	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
141	STRc	908	848,400	1,309,600	461,200	54.36%	1st floor NV
142	STRc	908	931,200	1,350,300	419,100	45.01%	2nd Floor NV
143	STRc	1383	1,348,000	1,688,400	340,400	25.25%	1st floor, GC
144	STRc	1383	1,176,000	1,614,700	438,700	37.30%	2nd Golf course
145	STR	908	764,700	1,300,500	535,800	70.07%	1st floor, GC
146	STR	908	777,700	1,310,700	533,000	68.54%	2nd Golf course
147	STR	1056	918,800	1,494,300	575,500	62.64%	1st floor, GC

148	STR	1056	934,800	1,504,500	569,700	60.94%	2nd Golf course
149	STR	1056	918,800	1,494,300	575,500	62.64%	1st floor, GC
150	STR	1056	934,800	1,504,500	569,700	60.94%	2nd Golf course
151	STR	908	764,700	1,300,500	535,800	70.07%	1st floor, GC
152	STR	908	1,156,700	1,570,000	413,300	35.73%	2nd floor , PO/gc
153	STRc	1383	1,156,900	1,600,600	443,700	38.35%	1st floor, GC
154	STRc	1383	1,176,000	1,614,700	438,700	37.30%	2nd floor , GC
155	STRc	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
156	STRc	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
157	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
158	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
159	STRc	1383	1,325,500	1,778,400	452,900	34.17%	1st floor, po
160	STRc	1383	\$1,455,300.00	1,886,300	431,000	29.62%	2nd floor , PO
161	Lt	908	867,100	1,426,400	559,300	64.50%	1st floor, po
162	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
163	STR	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
164	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
165	O	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
166	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
167	STRc	908	867,100	1,426,400	559,300	64.50%	1st floor, po
168	STRc	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
169	STRc	1383	\$1,325,500.0	1,778,400	452,900	34.17%	1st floor, po
170	STRc	1383	1,176,000	1,614,700	438,700	37.30%	2nd floor , GC
171	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
172	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
173	STR	1056	1,227,400	1,713,500	486,100	39.60%	1st floor, po
174	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
175	STR	1056	1,062,900	1,647,500	584,600	55.00%	1st floor, po
176	STR	1056	1,079,200	1,658,100	578,900	53.64%	2nd floor , PO
177	STR	908	867,100	1,426,400	559,300	64.50%	1st floor, po
178	STR	908	880,600	1,436,400	555,800	63.12%	2nd floor , PO
179	STRc	1383	1,537,300	1,915,700	378,400	24.61%	1st floor, po
180	STRc	1383	1,356,200	1,843,200	487,000	35.91%	2nd floor , PO
181	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
182	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV
183	STR	1056	940,500	1,497,000	556,500	59.17%	1st floor NV

184	STR	1056	988,000	1,520,800	532,800	53.93%	2nd Floor NV
185	STR	1056	1,019,700	1,530,100	510,400	50.05%	1st floor NV
186	STR	1056	956,400	1,507,600	551,200	57.63%	2nd Floor NV
187	STRc	908	779,700	1,278,900	499,200	64.02%	1st floor NV
188	STRc	908	793,400	1,288,700	495,300	62.43%	2nd Floor NV

La'i Loa -July 1,2023-June 30,2024 Valid sales- comparison of selling price to assessed values

Unit #	Size	Date of sale	Selling price	\$s/f	2025 ass. Value	\$/sf	Floor/view
66 Kai Malu 101	1742	11/7/23	3,300,000	1,894	2,933,700	1,684	1st/OV
72 Kai Malu 101	1742	2/12/24	3,100,000	1,779	2,927,000	1,680	1st/OV
60 Kai Malu 101	1374	3/9/24	2,400,000	1,747	2,714,200	1,975	1st/OV
78 Kai Malu101	1742	3/25/24	2,675,000	1,536	2,933,700	1,684	1st/OV
52 Kai Malu 102	1374	3/2/24	2,690,000	1,958	2,714,200	1,975	1st/OV
44 Kai Malu 101	1374	6/10/24	2,350,000	1,710	2,705,200	1,968	1st/OV
10 Kai Malu 202	1742	6/19/24	4,000,000	2,296	2,951,600	1,694	1st/OV
Total				12,920		12.660	1st/OV
Average of 7				1846		1809	2nd/OV

Aloha Faye and Denis,

Here is the list you requested:

Project	Quality
Grand Champion Villas	3
Hokulani Golf Villas	3
Hoolei	7
Kai Malu at Wailea	5
Kanani Wailea	3
Keala o Wailea	6
La'i Loa	6
Makali'i at Wailea	6
Na Hale o Makena	6
Palms at Wailea I	5
Palms at Wailea II	5
Papali Wailea	5
Wailea Ekahi I	5
Wailea Ekahi II	5
Wailea Ekahi III	5
Wailea Ekolu	5
Wailea Fairway Villas	3

I misspoke over the phone as there are actually 17 condo projects/phases in the valuation model.

I'll also be sending separate emails to each owner today with the 2024/2025 comp sheets like we discussed.

Joshua Poouahi
Appraiser VI

RPA Division
Department of Finance
County of Maui
808.270.7297
www.mauipropertytax.com

Mahalo,
Josh

Wailea Point 24 & 25 assessment % change

Unit #	Type	Sq ft.	2024	2025	Increase	% Change	View
2703		2,554	7,196,700	6,188,800	-1,007,900	-14.01%	1st OV
3003		1,584	5,078,100	4,847,300	-230,800	-4.55%	1st OV
2103		1,558	2,631,800	2,631,800	0	0.00%	1st floor NV
2403		2,529	7,475,600	6,398,500	-1,077,100	-14.41%	Ocean view
2302		2,178	4,784,100	4,784,100	0	0.00%	PO
904		2,394	5,112,000	5,112,000	0	0.00%	POV
601		1,558	5,410,400	5,410,400	0	0.00%	1st, OF
401		3163	11,145,600	11,145,600	0	0.00%	1st, OF
101		3850	14,304,000	14,304,000	0	0.00%	1st, OF
1704		1748	6,041,300	6,041,300	0	0.00%	2nd floor/OF
1703		1584	5,388,200	5,388,200	0	0.00%	1st, OF
1701		1558	5,309,600	5,309,600	0	0.00%	1st OF
1601		3766	13,700,600	13,700,600	0	0.00%	1st OF
1501		3027	10,771,600	10,771,600	0	0.00%	1st OF
1403		2529	8,903,700	8,903,700	0	0.00%	1st OF
703		2088	3,393,000	3,393,000	0	0.00%	1st POV
3403		1401	2,384,400	2,384,400	0	0.00%	1st floor NV
3104		2394	6,762,300	5,592,900	-1,169,400	-17.29%	2nd floor/OV
3004		1584	4,953,200	4,567,000	-386,200	-7.80%	2nd OV
3002		1558	5,325,100	4,816,900	-508,200	-9.54%	2nd OV
3001		1558	5,009,600	4,814,200	-195,400	-3.90%	1st OV
2804		1584	5,081,100	4,850,200	-230,900	-4.54%	2nd OV
2104		1786	3,033,300	3,033,300	0	0.00%	2nd Floor NV
1901		1584	2,619,800	2,619,800	0	0.00%	1st floor NV
703		1558	3,393,000	3,393,000	0	0.00%	1st POV
204		2394	8,218,800	8,218,800	0	0.00%	2nd floor/OF
602		2296	8,080,200	8,080,200	0	0.00%	2nd floor/OF
402		4,544	17,284,500	17,284,500	0	0.00%	2nd floor/OF
604		1584	5,388,600	5,388,600	0	0.00%	2nd floor/OF
603		1900	6,320,400	6,320,400	0	0.00%	1st OF
602		2296	8,080,200	8,080,200	0	0.00%	2nd floor/OF

504		2419	8,030,500	8,030,500	0	0.00%	2nd floor/OF
503		1828	6,418,000	6,418,000	0	0.00%	1st OF
502		2394	8,258,900	8,258,900	0	0.00%	2nd floor/OF
501		1803	6,091,600	6,091,600	0	0.00%	1st OF
304		2419	8,158,100	8,158,100	0	0.00%	2nd floor/OF
303		2227	7,689,400	7,689,400	0	0.00%	1st OF
302		2394	8,092,100	8,092,100	0	0.00%	2nd floor/OF
301		1803	6,339,800	6,339,800	0	0.00%	1st OF
204		2394	8,218,800	8,218,800	0	0.00%	2nd floor/OF
203		1803	6,091,600	6,091,600	0	0.00%	1st OF
202		2545	8,785,900	8,785,900	0	0.00%	2nd floor/OF
210		1828	6,169,800	6,169,800	0	0.00%	1st OF
102		3850	14,308,600	14,308,600	0	0.00%	2nd floor/OF
35		1205	1,385,100	1,385,100	0	0.00%	2nd Floor NV
1804		1584	5,043,800	4,450,900	-592,900	-11.76%	2nd floor/OV
1803		2224	5,043,599	4,450,500	-593,099	-11.76%	1st OV
1802		2098	5,916,700	5,088,500	-828,200	-14.00%	2nd floor/OV
1801		1558	4,773,500	4,417,000	-356,500	-7.47%	1st OV
1702		1620	5,848,900	5,848,900	0	0.00%	2nd floor/OF
1602		3850	14,130,400	14,130,400	0	0.00%	2nd floor/OF
1504		2394	8,258,900	8,258,900	0	0.00%	2nd floor/OF
1503		2529	8,728,700	8,728,700	0	0.00%	1st OF
802		4821	11,729,800	9,074,000	-2,655,800	-22.64%	2nd floor/POV
1404		2430	8,064,800	8,064,800	0	0.00%	2nd floor/OF
1402		2419	8,030,500	8,030,500	0	0.00%	2nd floor/OF
1401		2554	8,241,100	8,241,100	0	0.00%	1st OF

1304		2419	8,030,500	8,030,500	0	0.00%	2nd floor/OF
803		2684	5,502,300	5,502,300	0	0.00%	1st/POV
903		2529	5,127,200	5,127,200	0	0.00%	1st POV
902		2419	5,151,100	5,151,100	0	0.00%	2nd floor/POV
801		2554	4,853,300	4,853,300	0	0.00%	1st POV
704		1558	3,395,800	3,395,800	0	0.00%	2nd floor/POV
1004		4584	15,233,600	9,047,900	-6,185,700	-40.61%	2nd floor/OV
1003		2928	8,875,900	7,888,500	-987,400	-11.12%	1st OV
1103		1828	6,544,500	6,544,500	0	0.00%	1st OF
1104		2419	8,614,300	8,614,300	0	0.00%	2nd floor/OF
1203		1558	5,307,000	5,307,000	0	0.00%	1st OF
1303		2554	8,241,100	8,241,100	0	0.00%	1st OF
1302		2394	7,869,400	7,869,400	0	0.00%	2nd floor/OF
1301		2928	9,630,800	9,630,800	0	0.00%	1st OF