



Hall County Citizens For Efficient Government

P.O. Box 5322 Gainesville, GA - www.hccfeg.org

APPEAL YOUR PROPERTY TAXES

2011 HALL COUNTY SALES STUDY OF 146 HOME SALES
OCCURRING IN CALENDAR 2009/2010
DATE OF STUDY - MARCH, 2011

Hall County Citizens For Efficient Government (HCCFEG) conducted a study of 144 random sales occurring in 2009 throughout Hall County to compare the tax assessor values for tax year 2010 against the actual selling price in 2009. The result was the sales reviewed were valued in excess of sale price by an average of 34.2%.

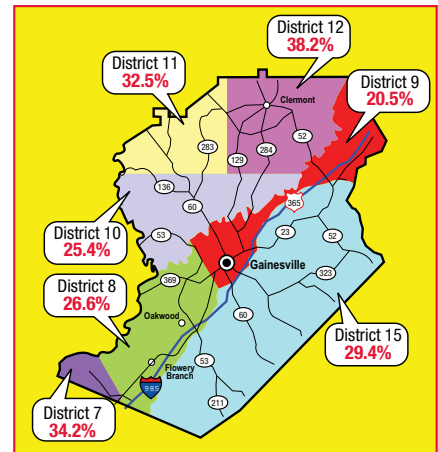
In March, 2011 another sales study was conducted regarding 146 calendar 2009 and 2010 home sales. This study substantiated that Hall County residential tax values in some areas were in excess of sale price by an average of 38.2%. To reach market value a house and lot tax value must be reduced by approximately 28.6% as documented by the HCCFEG sales study.

STATISTICAL ANALYSIS BELOW

NUMBER OF SALES IN SAMPLE	146
TOTAL TAX ASSESSOR VALUES	\$32,190,000
TOTAL SALE PRICES	\$22,958,000
AVERAGE ASSESSOR VALUE PER PROPERTY	\$220,479
AVERAGE SALE PRICE PER PROPERTY	\$157,246
AVERAGE AMOUNT OVER VALUED BY TAX VALUE	\$63,233
WEIGHTED MEAN FOR THE 146 SALES IS	140.2%

AVERAGE REDUCTION NEEDED TO CORRECT ASSESSMENTS 28.6%

TAX VALUE IN EXCESS OF SALE PRICE BY LAND DISTRICT



SUMMARY OF SALES STUDY

LAND DISTRICT	# OF SALES	SALE DATE	ASSESSED TAX VALUES	ACTUAL SALE PRICES	VALUE OVER SALE PRICE	% OVER ASSESSED
7TH	10	2010	\$ 3,214,000	\$ 2,113,000	\$1,101,000	34.2%
8TH	51	2009/2010	10,651,000	7,792,000	2,839,000	26.6%
9TH	19	2010	2,826,000	2,246,000	580,000	20.5%
10TH	23	2009/2010	6,033,000	4,496,000	1,537,000	25.4%
11TH	6	2010	1,184,000	799,000	385,000	32.5%
12TH	14	2010	3,973,000	2,452,000	1,521,000	38.2%
15TH	23	2010	4,309,000	3,060,000	1,269,000	29.4%
TOTALS	146	2009 (30%) 2010 (70%)	32,190,000	22,958,000	9,232,000	28.6%

9TH LAND DISTRICT

LAND PARCEL NO.	SALE DATE	ASSESSED TAX VALUES	ACTUAL SALE PRICES	VALUE OVER SALE PRICE	% OVER ASSESSED
09031 000013	12/10	143,000	104,000	39,000	27.2
09034 000009	03/10	211,000	177,000	34,000	16.1
09041A 000009	07/10	158,000	114,000	44,000	27.8
09052A 000004	02/10	141,000	118,000	23,000	16.3
09052A 000095	03/10	162,000	115,000	47,000	29
09064 000005M	08/10	137,000	100,000	37,000	27
09064 000051	01/10	97,000	74,000	23,000	23.7
09071 001009	12/10	128,000	118,000	10,000	.07
09071 002060	12/10	124,000	85,000	39,000	31.4
09079A 000011	10/10	129,000	102,000	27,000	20.9
09108 000011	08/10	116,000	155,000	-39,000	-33.6
09108 000035	12/10	107,000	35,000	72,000	67.2
09113A 001148	07/10	125,000	121,000	4,000	.03
09113A 001156	04/10	164,000	79,000	85,000	51.8
09124 000123	03/10	154,000	98,000	56,000	36.3
09124 000124	04/10	154,000	98,000	56,000	36.3
09125 000098	10/10	184,000	245,000	-61,000	-33.1
09125 000105	08/10	196,000	200,000	- 4,000	-.02
09125 000107	10/10	196,000	108,000	88,000	44.8
(19 SALES)	TOTALS	2,826,000	2,246,000	580,000	23.9

10TH LAND DISTRICT

LAND PARCEL NO.	SALE DATE	ASSESSED TAX VALUES	ACTUAL SALE PRICES	VALUE OVER SALE PRICE	% OVER ASSESSED
10014 000059	2009	\$214,000	\$160,000	\$54,000	25.2
10028 000007	2009	301,000	205,000	96,000	31.8
10037 000125	2010	557,000	370,000	187,000	33.5
10058A 000060	2009	299,000	265,000	34,000	11.3
10068 000118	2009	417,000	315,000	102,000	24.4
10068 000004A	2009	394,000	265,000	129,000	33.5
10069 007028	2010	162,000	109,000	53,000	32.7
10072 000007	2009	227,000	125,000	102,000	44.9
10060 000157	2010	134,000	100,000	34,000	25.3
10074 000074	2010	204,000	168,000	36,000	17.6
10060 000021	2010	168,000	148,000	20,000	11.9
10074 000145	2010	185,000	128,000	57,000	30.8
10077A 000067	2009	293,000	214,000	79,000	26.9
10076 000039	2010	162,000	120,000	42,000	25.9
10080 000064	2010	240,000	164,000	76,000	31.6
10086 000145	2009	156,000	139,000	17,000	10.8
10086 000147	2010	145,000	113,000	32,000	22.0
10097 000084	2010	224,000	143,000	81,000	36.1
10101 000097	2010	205,000	176,000	29,000	14.1
10102 000053	2010	543,000	425,000	118,000	21.7
10102 000107	2009	496,000	400,000	96,000	19.3
10105 004062	2009	124,000	88,000	36,000	29
10115 000132	2010	183,000	156,000	27,000	14.7
(23 SALES)	TOTALS	6,033,000	4,394,000	1,534,000	25%

11TH LAND DISTRICT

LAND PARCEL NO.	SALE DATE	ASSESSED TAX VALUES	ACTUAL SALE PRICES	VALUE OVER SALE PRICE	% OVER ASSESSED
11010 000011	02/10	164,000	135,000	29,000	17.6
11011 000048	02/10	151,000	100,000	51,000	33.7
11019 000014	01/10	127,000	119,000	8,000	.06
11080 000033	01/10	205,000	175,000	30,000	14.6
11084 000015	07/10	103,000	53,000	50,000	48.5
11133 000018	04/10	434,000	217,000	217,000	50
(6 SALES)	TOTALS	1,184,000	799,000	385,000	27.4

12TH LAND DISTRICT

LAND PARCEL NO.	SALE DATE	ASSESSED TAX VALUES	ACTUAL SALE PRICES	VALUE OVER SALE PRICE	% OVER ASSESSED
12007 000054	09/10	352,000	220,000	132,000	37.5
12014 000029	11/10	374,000	215,000	159,000	42.5
12021A 000045	09/10	152,000	132,000	20,000	13.1
12022A 000079	02/10	199,000	80,000	119,000	59.7
12027 002014	08/10	91,000	75,000	16,000	17.5
12028A 000146	06/10	174,000	110,000	64,000	36.7
12041 000070	05/10	304,000	157,000	147,000	48.3
12041 000072	10/10	580,000	360,000	220,000	34.4
12050 000039	05/10	327,000	200,000	127,000	38.8
12062A 000076	08/10	68,000	35,000	33,000	48.5
12071 000036	05/10	277,000	198,000	79,000	28.5
12083 000021	05/10	378,000	160,000	218,000	57.6
12083A 000016	03/10	291,000	215,000	76,000	26.1
12127 000080	03/10	406,000	295,000	111,000	27.3
(14 SALES)	TOTALS	3,973,000	2,452,000	1,521,000	36.8

7TH LAND DISTRICT

LAND PARCEL NO.	SALE DATE	ASSESSED TAX VALUES	ACTUAL SALE PRICES	VALUE OVER SALE PRICE	% OVER ASSESSED
07299 004045	12/10	48,000	65,000	-17,000	-35.4
07328 002032	11/10	234,000	159,000	75,000	32
07330 001007	07/10	161,000	169,000	-8,000	-.04
07331 001107	07/10	264,000	230,000	34,000	12.8
07331 001116	01/10	298,000	254,000	44,000	14.7
07332 001004	11/10	360,000	148,000	212,000	58.8
07332 002006	03/10	373,000	243,000	130,000	34.8
07354 003028	06/10	745,000	450,000	295,000	39.5
07354 003029	11/10	142,000	96,000	46,000	32.3
07354 003066	07/10	589,000	299,000	290,000	49.2
(10 SALES)	TOTALS	3,214,000	2,113,000	1,101,000	27.4

8TH LAND DISTRICT

LAND PARCEL NO.	SALE DATE	ASSESSED TAX VALUES	ACTUAL SALE PRICES	VALUE OVER SALE PRICE	% OVER ASSESSED
08021 001021	2010	256,000	215,000	41,000	16
08021 001055	2009	353,000	261,000	92,000	26
08021 000088	2009	391,000	307,000	4,000	.01
08021 003027	2009	168,000	136,000	32,000	19
08021 00505A	2009	94,000	55,000	39,000	41.4
08021 005103	2009	142,000	110,000	32,000	22.5
08023 002056	2009	139,000	113,000	26,000	18.7
08023 002060	2009	148,000	129,000	19,000	12.8
08023B 000016	2010	222,000	54,000	68,000	30.6
08023C 000025	2010	164,000	84,000	80,000	48.7
08023C 000126	2009	160,000	87,000	73,000	45.6
08024 005003	2010	49,000	23,000	26,000	53.6
08024 005031	2009	268,000	240,000	28,000	10.4
08024 005063	2010	308,000	185,000	123,000	39.9
08026 000082	2009	120,000	88,000	32,000	26.6
08026 000238	2010	94,000	47,000	47,000	50
08088 000108	2009	642,000	350,000	292,000	45.4
08098A 000032	2009	131,000	110,000	21,000	16
08098A 000171	2009	152,000	113,000	39,000	25.6
08098A 000181	2009	164,000	130,000	34,000	20.7
08098A 000204	2010	155,000	91,000	64,000	41.2
08099A 000016	2010	242,000	226,000	16,000	.06
08099A 000022	2010	196,000	163,000	33,000	16.8
08099A 000117	2010	189,000	139,000	50,000	26.4
08099A 000177	2010	190,000	157,000	33,000	20
08099A 000204	2009	178,000	139,000	39,000	21.9

8TH LAND DISTRICT - cont.

LAND PARCEL NO.	SALE DATE	ASSESSED TAX VALUES	ACTUAL SALE PRICES	VALUE OVER SALE PRICE	% OVER ASSESSED
08052A 007005	2010	46,000	18,000	28,000	60.8
08053 005006	2010	108,000	50,000	58,000	53.7
08054 001036	2010	105,000	90,000	15,000	14.2
08054A 000018	2009	193,000	160,000	33,000	17
08023C 000038	2009	145,000	104,000	41,000	28.2
08033 000061	2009	136,000	121,000	15,000	11
08054A 000044	2009	280,000	190,000	90,000	32.1
08030A 004003	2010	203,000	128,000	75,000	36.9
08030A 004004	2010	185,000	103,000	82,000	44.3
08032 000074	2009	144,000	110,000	34,000	23.6
08040 001074	2010	634,000	549,000	85,000	13.4
08042A 000088	2009	132,000	80,000	52,000	39.3
08042A 000456	2009	119,000	75,000	44,000	36.9
08042B 000023	2010	134,000	80,000	54,000	40.2
08044 004033	2010	97,000	54,000	43,000	44.3
08065 000017	2009	140,000	122,000	18,000	12.8
08066 004014	2009	125,000	75,000	50,000	40
08076 002072	2009	169,000	142,000	27,000	15.9
08077 001060	2010	182,000	144,000	38,000	20.8
08077 001117	2009	398,000	285,000	113,000	28.3
08077 002063	2009	176,000	125,000	51,000	28.9
08077 005020	2010	140,000	50,000	90,000	64.2
08088 000062	2010	531,000	465,000	66,000	12.4
08088 000068	2009	439,000	372,000	67,000	15.2
08088 000101	2009	375,000	248,000	127,000	33.8
(51 SALES)	TOTALS	10,651,000	7,792,000	2,859,000	28.7

10TH LAND DISTRICT

LAND PARCEL NO.	SALE DATE	ASSESSED TAX VALUES	ACTUAL SALE PRICES	VALUE OVER SALE PRICE	% OVER ASSESSED
15012A 000047	05/10	158,000	62,000	96,000	60.7
15012A 000075	10/10	117,000	65,000	52,000	44.4
15014C 000048	10/10	127,000	84,000	43,000	33.8
15015G 000034	01/10	178,000	89,000	89,000	50
15026B 000029	06/10	142,000	110,000	32,000	22.5
15026B 000079	12/10	146,000	119,000	27,000	18.4
15026C 000122	04/10	183,000	124,000	59,000	32.2
15028G 000004	12/10	188,000	102,000	86,000	45.7
15028H 000034	12/10	207,000	155,000	52,000	25.1
15028K 000005	09/10	135,000	70,000	85,000	62.9
15029D 000015	05/10	220,000	195,000	25,000	11.3
15029D 000062	07/10	237,000	203,000	34,000	14.3
15030K 000050	04/10	250,000	186,000	64,000	25.6
15030K 000019	10/10	235,000	146,000	89,000	37.8
15030J 000027	08/10	156,000	79,000	77,000	49.3
15030I 000086	05/10	140,000	125,000	15,000	10.7
15036 000055	02/10	99,000	53,000	46,000	46.4
15036D 000113	03/10	197,000	150,000	47,000	23.8
15036F 000038	01/10	216,000	147,000	69,000	31.9
15037D 000073	05/10	255,000	178,000	77,000	30.1
15037G 000120	06/10	229,000	200,000	29,000	12.6
15037H 000076	08/10	348,000	310,000	38,000	10.9
15037I 000024	05/10	146,000	108,000	38,000	26
(23 SALES)	TOTALS	4,309,000	3,060,000	1,269,000	31.5

Hall County Citizens for Efficient Government is an organization that holds county government accountable to the Hall County taxpayers and ensures that your tax dollars are used in an efficient manner kept at an affordable level and used to provide quality services.