Illinois Department of Revenue

Publication 123

January 2020

Instructions for Residential Schedules

About this publication

Pub-123, Instructions for Residential Schedules, is issued according to Section 8-5 of the Property Tax Code, which states "The department shall confer with, advise and assist local assessment officers relative to the performance of their duties".

The pricing schedules in this publication have been developed to help assessors estimate the replacement cost of residential structures. The assessor's professional judgement still greatly affects the outcome of this system.

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The information in this publication is current as of the date of the publication. The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the Illinois Property Tax Code for further clarification or more detail at 35 ILCS 200/1 *et seq*.

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Other Publications for Assessors:

Publication 122 Instructions for Farmland and Farm Building Schedules
Publication 124 Construction Terms
Publication 126 Commercial and Industrial Cost Schedules
Publication 127 Component-in-Place Schedules

Printed by the Authority of the State of Illinois, Web Only-1.

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January 2020

Instructions for Residential Schedules

Changes from previous edition:

This edition includes the redesign of the property record card (2019 PRC-2) to better fit the new methodology provided in the 2019 edition. The costs in the schedules were not changed from the 2019 edition.

Changes included in the January 2019 edition:

Residential structures are now valued by correlating the square footage of each story in the applicable base cost schedule by story level. For each structure a base cost value must be determined by using the "One-Story or First Floor" schedule with the first floor square footage. The costs in this schedule are higher than the other story schedules because they include a slab foundation, roofing, and all the plumbing fixtures. If other stories exist in the structure, correlate the appropriate square footage on that story with the applicable story schedule (i.e., full upper, half upper, or lower level). Some schedules require an unfinished story computation with the addition of finishing costs for the actual finished living area.

The schedules for post frame homes and log homes have their own costs based on the story level, but costs for certain additional features can be determined by using the residential supplemental schedules.

Another change in this edition is the expansion of construction types to include nine different cost groups which represent a combination of various exterior wall construction types and typical exterior cover materials. For each residential structure, use the "Exterior Construction Type & Typical Wall Cover" schedule to determine the appropriate cost group by identifying the dwelling's construction type and cover material by story level. There may be different cost groups for the same structure if different cover material exists on the dwelling.

Also new in this edition are cost schedules for row house residential structures. Refer to these schedules for structures that include two or more attached residences. For other types of multi-family structures, refer to Publication 126.

Acronyms used in this publication

CDU	Condition, desirability, and utility	**RCN**	Replacement cost new
EFP	Enclosed frame porch	**REL**	Remaining economic life
EMP	Enclosed masonry porch	**SF**	Square foot
LF	Linear foot	**SFFA**	Square foot of floor area
OFP	Open frame porch	**SFGA**	Square foot ground area
OMP	Open masonry porch	**SFSA**	Square foot surface area
PRC	Property record card		

Note: For definitions of common construction terms, see Publication 124, Glossary and Abbreviation of Construction Terms.

Single-family residential structures

Use the residential schedules to develop a replacement cost new (RCN) of a dwelling. When using the residential cost schedules, determine the following before making any calculations for the cost estimate:

- Building style
- Type of construction and exterior wall cover material

Then use the base cost schedule to correlate the total SF of living area for each floor level with the type of exterior construction and wall covering. Make adjustments to this base price for individual features of each property from the other schedules. Determine the RCN after the quality grade factor is applied.

These schedules were developed for use throughout central Illinois. Use local cost factors to reflect local differences in replacement costs. After all adjustments have been completed, multiply the RCN by the Remaining Economic Life (REL) factor to arrive at an estimate of market value.

Use these schedules with the PRC-2. The computation ladder on the PRC-2 acts as a guide in developing the final estimate of value.

Building styles

Many basic styles of residences may be valued using the residential cost tables in this publication.

One-story

One-story residences have one level of living area.

The roof structure has a medium slope.

The attic space is limited and is not intended for living area.

Determine the base cost from the “One-Story or First Floor” Schedule.

One and one-half story

One and one-half-story residences have two levels of living area.

Characterized by a steep roof slope and dormers, the area of the upper level is usually less than 60% of the lower level.

For a one and one-half story residence with a finished upper level, use the total square feet of the ground floor area with the “One-Story or First Floor” schedule to value the ground floor. Then, value the half story upper level by using the “Unfinished Half Upper Story Structure” schedule with the total square feet which represents the half story footprint size on the floor level below the half story. Then use the “Half Upper Story Finished Living Area” schedule with the actual square feet of finished living area in the upper story. Add the ground floor base cost, the unfinished half story base cost, and the half upper story finished living area cost to determine the total base cost of the residence.

Example: A one and one-half story home has 1,000 SF on the ground floor and the upper half story covers the entire footprint of the ground floor, but has only 500 SF of actual finished living area. The ground floor would be valued by correlating 1,000 SF in the “One-Story or First Floor” schedule. Then the upper half story would be valued in two steps. First, correlate 1,000 SF in the “Unfinished Half Upper Story Structure” schedule. Then, correlate 500 SF in the “Half Upper Story Finished Living Area” schedule to determine the finishing costs for the upper level.

Two-story

Two-story residences have two levels of finished living area.

The area of each floor is approximately the same.

The roof structure has a medium slope.

The attic space is limited and is not designed for usable living area.

To determine the base cost of this residence, first use the ground floor square feet and the “One-Story or First Floor” schedule to calculate the first floor base cost. Then use the second floor square feet and the “Full Upper Story” schedule to calculate the second floor base cost. The total base cost of this two-story residence is the sum of the first floor and second floor base costs.

Two-story bi-level

Two-story bi-level (raised ranch) residences have two levels of living area, but unlike a conventional two-story, the lower level, which is partially below grade, is often partially finished while some of the lower level may be either a garage or storage and mechanical area.

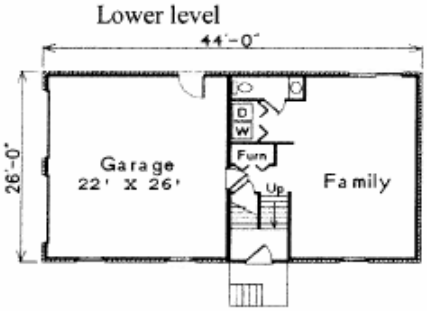
A distinguishing characteristic is its divided foyer entry. The entry level is on a level all to itself. From the foyer one has to either go up steps or down steps to get to the living area.

The roof line is generally one line as compared to a split-level or tri-level whose roof is split.

To value a bi-level home use the “One-Story or First Floor” schedule to value the upper level of the bi-level. Then use the “Unfinished Lower Level” schedule to value the floor level that is partially below ground. Use the square feet of the footprint of this lower level when using this schedule. Then the finished living area of this lower level must be added in by correlating the actual finished square feet of this level in the “Basement Finish” schedule using the appropriate quality finish.

If part of the lower level is a built-in garage, first use the square feet of the footprint of the total lower level to correlate the rate in the “Unfinished Lower Level” schedule. Then determine the garage cost by correlating the garage size in the “Basement Garages” schedule. Remember to separately value any finished area in the lower level.

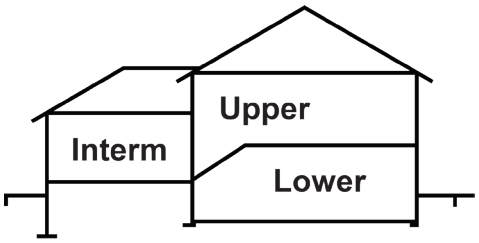
Example: A bi-level home has 1,232 SF of living area in the upper level, 572 SF of living area in the lower level, and a 572 SF (2-car) built-in garage. Find the rate of the upper level by correlating 1,232 SF in the “One-Story or First Floor” schedule. Find the rate of the lower level by first correlating 1,144 SF in the “Unfinished Lower Level” schedule. Determine the finishing cost in the lower level by correlating 572 SF in the “Basement Finish” schedule. Finally, add in the garage cost by correlating the garage size (e.g., 2-car) in the “Basement Garages” schedule.



Split-level or tri-level

Split or tri-level residences have three levels of finished living area: a lower level, an intermediate level, and an upper level. The lower level is directly below the upper level. The intermediate level is adjacent to the other levels. It is built on a grade different (higher) than the lower level.

To value a split-level home follow the same steps as the bi-level process except the square feet of the intermediate level and the upper level should be added together and this sum should be used as the total SF when determining the rate in the “One-Story or First Floor” schedule. The lower level should be valued using the same process as the lower level in a bi-level home. A garage that is adjacent to the intermediate level should be valued using the “Attached Garages” schedule. If the garage is located in the lower level, value the garage using the “Basement Garages” schedule as described in the bi-level section above.



Two and one-half story

A two and one-half story residence has two levels of equal, or approximately equal finished living area and a third level which has living area that is less than 60% of the second level.

The third level is usually under a high peaked or sloped roof and may have dormers. Normally, the third level is only considered living area if it has a ceiling height of at least six feet.

To determine the base cost of this residence, first use the ground floor square feet and the “One-Story or First Floor” schedule to calculate the first floor base cost. Then use the second floor square feet and the “Full Upper Story” schedule to calculate the second floor base cost. Use the square feet of the footprint area of the level below the upper half story and the “Unfinished Half Upper Story Structure” schedule to determine the unfinished base cost of the top floor. Finally, add in the finished area of the top floor by using the “Half Upper Story Finished Living Area” schedule with the actual SF of finished area in this top level. The total base cost of this two and one-half story residence is the sum of the first, second, and unfinished third floor base costs plus the finishing costs of the third floor.

Three-story

This type of residence has three above grade levels which are equal or nearly equal in finished living area.

To determine the base cost of this residence, first use the ground floor square feet and the “One-Story or First Floor” schedule to calculate the first floor base cost. Then use the second floor square feet and the “Full Upper Story” schedule to calculate the second floor base cost. Finally, use the third floor square feet and the “Full Upper Story” schedule to determine the third floor base cost. The total base cost of this three-story residence is the sum of the first, second, and third floor base costs.

Construction type and exterior wall cover

In the residential base cost schedules that are included for the various types of residences described above, nine different cost groups are provided. The cost groups were developed to reflect different types of exterior construction as well as typical exterior wall cover materials. Typical exterior wall construction includes stud frame, concrete block with 8" thick wall assembly, or solid 12" limestone blocks. Different types of exterior wall cover (e.g., vinyl or wood siding, brick veneer, stucco, etc.) are provided for the different types of construction. Use the "Exterior Construction Type & Typical Wall Cover" schedule on page 18 to identify the appropriate cost group by correlating the residence's construction type and exterior wall cover.

Cost group conversion table

The table below provides a conversion from the exterior cover and construction types that were used in the 2012 Publication 123 residential schedules to the cost groups provided in this schedule:

2012 Exterior Cover - Construction Type	2019 Cost Group
Wood Siding - Wood Frame	Group 3
Vinyl Siding - Wood Frame	Group 1
Brick Veneer - Wood Frame	Group 4
Stucco - Wood Frame	Group 3
Concrete Block (painted) or Stucco on CC Block	Group 3 Group 6
Brick Solid Masonry	Group 7

Calculating base cost

The base cost figures in the provided schedules represent the RCN of a finished residence of average quality construction, on a slab foundation, with a central heating and air conditioning system, lighting, and five standard plumbing fixtures.

Total SF refers to the total square footage by floor level in the "One-Story or First Floor," "Full Upper Story," and "Unfinished Lower Level" schedules. In the "Unfinished Half Upper Story Structure" schedule, total SF refers to the footprint size on the floor level below the half story. To calculate base cost, in the "One-Story or First Floor" schedule, correlate the total SF and the applicable Cost Group for the first floor level. Multiply the corresponding rate by that floor's total SF. Repeat this process for each full or half upper story or lower level using the appropriate schedule, if applicable. When valuing a half upper story or a lower level, the cost of the actual finished living area in those levels must also be determined. Add together the resulting base costs per story and any applicable finishing costs to calculate the total base cost of the residence.

Example: A two-story stud frame house with 1,000 SF on the first level and 900 SF of living area on the second floor has brick veneer cover on the first level and vinyl siding on the upper level. Use the "Exterior Construction Type and Typical Wall Cover" schedule to determine that Stud Frame with Brick Veneer is Cost Group 4 and Stud Frame with Vinyl Siding is Cost Group 1. Then, using the "One-Story or First Floor" schedule, correlate 1,000 SF with the Cost Group 4 column. This rate ($104.11) X 1,000' = $104,110. Using the "Full Upper Story" schedule, correlate 900 SF with the Cost Group 1 column, then multiply this rate by the second floor SF. ($60.78 X 900' = $54,702). The total base cost for this residence is $104,110 + $54,702 = $158,812.

Example: A split-level, stud frame home with cedar wood siding on the upper and intermediate levels and brick on the lower level has 600 SF on each of the three levels, but only 400 SF of finished area in the lower level. Use the "Exterior Construction Type and Typical Wall Cover" schedule to determine that stud frame with wood (cedar) siding is Cost Group 3 and brick wall cover is Cost Group 4. First, the square feet of the upper level and intermediate level should be added together, then correlate this amount in the "One-Story or First Floor" schedule using the Group 3 column and multiply this rate by the combined SF of the two levels ($93.98 X 1,200' = $112,776). Then determine the rate for the unfinished lower level by correlating 600' in the "Unfinished Lower Level" schedule with Group 4 ($39.81 X 600' = $23,886). Next, calculate the finishing cost for the area that is finished as living area in the lower level by correlating 400' in the Living Area Quality column in the "Basement Finish" schedule ($33.25 X 400' = $13,300). Finally, add the three sub-totals together to determine the base cost ($112,776 + $23,886 + $13,300 = $149,962).

Base cost schedule variations

Summer and A-frame cottages are usually constructed for temporary or seasonal use. Generally, minimum construction standards prevail. Cost these types of structures as dwellings, but they may have a lower quality grade than a typical dwelling.

Post frame home schedule

Use this schedule for residential post frame structures or pole buildings. Also use this schedule for pole buildings converted to residential use, but apply a lower quality grade. Use the Residential REL Table with this schedule.

The primary cost-saving characteristic of post frame construction is the elimination of the need for a continuous concrete foundation because the load is supported by heavy wood posts that are embedded five feet in the ground. Average quality post frame buildings that are designed for residential use fully meet local code requirements. Base cost includes one kitchen, one full bath, gas-fired hot air heat, central air conditioning, painted drywall on stud partition interior walls, and no basement. Exterior walls are frequently metal, but can be any material not requiring a concrete foundation for support, such as brick or stone. Refer to the “Exterior Construction Type & Typical Wall Cover” schedule to convert the wall cover type to the appropriate cost group. Roof cover is frequently metal, but can also be 3-tab fiberglass or asphalt shingles.

Log home schedule

Use this schedule for log homes. Use the Residential REL Table with this schedule.

Base cost schedules include normal construction features, such as slab, post and beam frame, log exterior walls, floors, asphalt shingled roof, drywall interior finish, forced air central heating, air conditioning, lighting, and five plumbing fixtures.

Calculate the total base cost as described below.

- Multiply the SF of living area for each floor level by the appropriate SF cost found in the log home schedule(s).
- For half upper stories, add for finished living area using the “Half Upper Story Finished Living Area” schedule.
- Write the total base cost on the PRC-2.
- Make additions and subtractions using the residential schedules for other features not included with the log home schedule.
- Use the Residential REL Table to determine the loss in value due to physical, functional, and economic depreciation.

Interpolation and extrapolation

The use of interpolation or extrapolation may be needed to calculate the base cost when:

- the finished area falls between two total areas in the table, or
- the exterior wall is of more than one type (e.g. vinyl siding and brick veneer).

The square footage increments given in basic cost tables are the most common sizes of residences. If the square footage of the property falls between the increments given in the table, interpolate the cost by using the known information.

Example: A one-story stucco on concrete block residence has 1,876 SF.

	Cost Group 6
1,800 SF	$91.81
1,900 SF	$89.83
Difference	$ 1.98
Divided by	100 SF
Equals per SF difference	.0198
Multiply by 76 and round	$1.50
Subtract from 1,800 SF rate:	
$91.81 – $1.50 =	$90.31 = interpolated rate
Multiply by 1,876 SF	$169,422 = base cost

For residences with more than one exterior wall type per story, determine the cost for each exterior wall cover type and prorate the values based on the square feet percentages.

Example: A tri-level has a 600 SF upper level with vinyl siding and a 900 SF intermediate level with brick veneer on stud frame. The SF of these two levels should be added together (1,500') and correlated with the appropriate cost group in the "One-Story or First Floor" schedule. Vinyl siding represents 40% of the combined SF (600'/1,500') and brick veneer represents 60% (900'/1,500'). Determine the value using each of the cost groups and apply the percentage:

1,500 SF vinyl siding on stud frame (Cost Group 1 from "One-Story or First Floor" schedule)

$82.69 X 1,500 SF X .40 = $49,614

1,500 SF brick veneer (Cost Group 4 from "One-Story or First Floor" schedule)

$91.52 X 1,500 SF X .60 = $82,368

Add the two values to determine the base cost of the upper levels:

$49,614 + $82,368 = $131,982

The lowest level of the tri-level is valued separately using its exterior wall type correlated with the lower level SF in the "Unfinished Lower Level" schedule and adding in the cost of the finished lower level area.

Plumbing schedule

The base cost schedules include the cost of five standard plumbing fixtures: a kitchen sink, a water heater, a toilet, a lavatory, and a tub or shower. Add $930 for each fixture over five and subtract $930 for each fixture less than five. Write this figure on the "Plumbing" line of the PRC-2.

Note: Do not adjust for outside water spigots or washing machine hookups.

No heat schedule

The base cost includes a central hot air heating system, so a deduction is necessary if the dwelling does not have a central heating system. This deduction is found in the "No Heat" schedule. Correlate the total SF of the structure in the "No Heat" schedule to determine the deduction rate. Multiply this rate by the total SF of the structure. Write this figure as a deduction on the "Heating/Central air" line of the PRC-2.

Example: A one and one-half story dwelling with 1,200 total SF of living area does not have a central heating system. In the schedule, correlate 1,200 SF to find the deduction rate of $5.74 per SF. Multiply this rate by 1,200 SF and write the result, $6,888, as a deduction on the "Heating/ Central air" line of the PRC-2.

For dwellings with permanent heating units, make a full deduction for no central heating system, then add for the type of heat from the CIP Schedules from Publication 127.

No central air conditioning schedule

Use this schedule to adjust costs of dwellings that do not have central air conditioning systems. To use this schedule, calculate the total SF of the structure and correlate that value in the "No Central Air Conditioning" schedule to determine the deduction rate. Multiply this rate by the total SF and write this figure as a deduction on the PRC-2. Use the "Heating/Central air" line and circle Central air, or write this deduction on a blank line if a deduction for "No heat" is already indicated.

Example: A two-story dwelling with 1,200 total SF does not have central air conditioning. In the "No Central Air Conditioning" schedule, correlate 1,200 SF to find the deduction rate of $2.78 per SF. Multiply this rate by 1,200 SF and write the result, $3,336, as a deduction on the "Heating/Central air" line (or a blank line) of the PRC-2.

For mobile home residences without central air conditioning, see the central air conditioning deduction rate in the "Mobile/Manufactured Home Supplemental Schedules."

Fireplace schedule

This schedule provides a lump sum amount for average quality fireplace construction according to type (brick masonry or pre-fabricated metal) and the number of stories the stack extends. If there are two fireplaces that share the same stack, correlate the cost of the first fireplace according to type and story height, then add in the cost of the second fireplace from the appropriate "Second fireplace on same stack" row. Write the figure from this schedule in the computation ladder on the "Fireplace" line under the "Other features" column of the PRC-2.

Partial masonry trim schedule

Use this schedule to estimate the cost of masonry trim. Correlate the type of material used with the trim's quality grade to obtain a price per SF of surface area. Multiply this figure by the SF surface area of the decorative trim. Write this amount in the computation ladder on the "Pt. Msy Trim" line under the "Other features" column of the PRC-2.

Paving schedule

Use the paving schedule to estimate the cost of walks, driveways, and other similar slab construction. Multiply the SFGA by the SF cost correlated to the construction material. Apply separate quality grade factors, cost factors (if applicable), and the REL factor to all paved areas. Write this figure in the "Summary of Other Improvements" section of the PRC-2.

Foundation schedule

Because base prices of the dwelling schedules include the cost of only a slab foundation, make an adjustment for a dwelling that has either crawl space or basement area. To use this schedule, calculate the SF area with a foundation other than a concrete slab and correlate it to the appropriate construction type (crawl or basement). Multiply this rate by the SF of crawl or basement. This is always an addition. Write this addition on the "Basement" line of the PRC-2.

Example: A dwelling has 1,000 SFGA and has an unfinished basement of 600 SF. The portion without a basement is built on a crawl space. Two calculations must be made. First, correlate 400 SF under the crawl space column to obtain a rate of $11.26. Multiply this rate by 400 SF to calculate the addition for crawl space (400SF X $11.26 = $4,504). Next, correlate 600 SF under the unfinished basement column to obtain a rate of $32.11 and multiply this rate by 600 SF to calculate the addition for the unfinished basement (600SF X $32.11 = $19,266). Add the two totals and write this addition ($23,770) on the "Basement" line of the PRC-2.

This schedule is also designed to estimate the cost of finishing a basement into living quarters or a recreation room. A classification of finished basement, as living quarters or recreation room, is required. Correlate the SF of finished basement area under the appropriate column – as living area or recreation room, and multiply this rate by the SF of finished basement. Write this result on the "Finished basement" line under the "Other Features" column of the PRC-2. This addition is made to the base cost along with the unfinished basement addition, as described above.

Garage schedule

Price all garages, whether attached, detached, built-in, or basement, from this schedule. Find the applicable rate by correlating the ground area of the garage with the appropriate group column, which is based on the garage construction type and exterior wall cover. Multiply this rate by the garage SF to calculate the garage addition for attached, built-in and detached garages. Write the cost of an attached garage or built-in garage in the computation ladder on the "Attach./Built-in garage" line. List detached garages on the PRC-2 under the "Summary of Other Improvements."

Example: An attached garage of stud frame construction with vinyl siding and a ground area of 300 SF has an indicated replacement cost of $35.75 x 300 SF= $10,725.

For basement garages, first calculate an addition for an unfinished basement using the "Basement/ Foundation" schedule or lower level using the "Unfinished Lower Level" schedule. Then use the "Garages" schedule to determine the lump sum for the basement garage based on the size of the garage (1-, 2-, or 3-car garage). Write this lump sum addition on the "Attach./Built-in garage" line of the PRC-2.

For carports, see the patio and carport roof rates in the "Mobile/Manufactured Home Supplemental Schedules." List carports on the PRC-2 under the "Summary of Other Improvements."

Attic schedule

Use this schedule to estimate the cost of an attic. An attic, for the purposes of this publication, is defined as "an attic accessible by a stationary permanent staircase". In this schedule, columns headed "Finished" refer to walls, ceilings, and floors constructed to allow the attic to be used as living quarters. The "½-Finished" column is for attics partially finished with a portion left unfinished.

To use this schedule, correlate the SF of the attic area to the finish type (Unfinished, ½-Finished, or Finished). The attic area refers to the attic footprint size on the floor level below the attic. To obtain the attic cost, multiply the correlated rate from the attic schedule by the attic SF. This figure is always an additional cost. Write this figure on the "Attic" line of the PRC-2.

Porch schedule

For purposes of this publication, a porch is defined as "an open or enclosed gallery or room, with both a roof and a floor, located on the outside of a dwelling." An awning bolted over a door does not qualify as a porch roof; and likewise, a small slab of minimum thickness concrete does not qualify as a porch floor for estimating costs from this schedule.

For the porch schedule, "SFGA" refers to the actual square foot ground area of the porch. Correlate the area with the proper construction type to determine the applicable rate. Multiply this rate by the porch SFGA. Write this value on the "Porches" line of the PRC-2 as an addition to the base cost.

Example: A 15' x 20' porch of open frame construction is priced at the SFGA of 300 SF and correlated to the open frame construction type, resulting in a rate of $28.05. Multiply this rate by 300 SF to calculate the porch value of $8,415.

When pricing more than one porch on a dwelling, price each porch separately and list each value in the computation ladder of the PRC-2. Do not total the area of multiple porches and find one amount for the total area. For two-story porches, use 150% of the appropriate porch price.

Stoops, decks, patios schedule

Use this schedule to estimate the cost of stoops, decks, and patios. A stoop is a porch-like floor of masonry construction, with a thickness in excess of four inches. A patio is a paved area adjacent to a dwelling used for outdoor lounging. A deck is an outdoor elevated platform, constructed of wood.

To use this schedule, multiply the total SF of the stoop, deck, or patio by the SF price correlated with the appropriate type and area. For decks that are not elevated, deduct the correlated 'no steps' and/or 'no rail' rates from the deck (with steps & rail) SF price. Multiply this adjusted rate by the deck SF. Write the figure for decks on the line below "Porches" or under "Summary of Other Improvements", if the age, CDU, etc. of the deck differs from the dwelling. Write the figure for stoops and patios under "Summary of Other Improvements" on the PRC-2.

An addition is not required for stoops, decks, or patios of less than 20 SF.

Swimming pool schedule

Use this schedule to estimate the cost of a permanent residential swimming pool. The base price includes excavation, filtering system, pump, chlorinator, ladder, and a 3' concrete apron 4" thick around the pool. Use the separate "Pool Heaters" schedule to add in a lump sum for any gas or electric pool heaters.

To obtain a base price, correlate the SF of surface area (SFSA) of water to the construction type. Gunite, a mixture of cement, sand, and water sprayed onto a mold, is listed with concrete construction. Apply a factor of 40% to the base price of the vinyl liner type pool to obtain a base price for permanent type above-ground pools. Additional features, such as a patio or wood deck, are not included in this schedule. Price these features from the appropriate residential schedules. Write the calculated swimming pool value in the "Summary of Other Improvements" section of the PRC-2. Apply quality grade and CDU factors to the swimming pool separately.

Note: Prices in this schedule represent pool costs. The extent to which a pool may enhance an individual property's market value is determined by the area or subdivision in which it is located. In certain areas, the presence of a swimming pool may even diminish the market value. Check with the local CCAO regarding county practices.

Residential REL table

Schedules A and B provide a method to adjust a property's RCN due to depreciation. This depreciation system incorporates the basic concepts that RCN sets the upper limit of value and the REL is a percentage of the RCN value that remains as of the date of the appraisal. To apply this method, first determine each property's condition, desirability, and utility (CDU) rating. The CDU class definitions are described below.

Excellent - Superior condition; exceptionally desirable; optimum utility.

Good - Definitely better than average condition; notably desirable; highly useful.

Average - Normal wear and tear for neighborhood; moderate desirability; customary usefulness.

Poor - Definitely below average condition; undesirable; inadequate utility.

Unsound - Excessively deteriorated condition; absence of desirability; severely deficient in usefulness.

Use the CDU rating and the age of the residence to determine the REL factor that should be applied to the RCN to calculate the depreciated value of the residence. Follow the steps below to use Schedules A and B to determine the REL factor.

Step 1: Locate the age of the residence in the 'Age' column of "Schedule A-Effective Age".

Step 2: Determine the property's CDU rating and locate it along the upper portion of Schedule A.

Step 3: Trace the age to its point of intersection with the CDU and find the 'Effective age'.

Step 4: The effective age determined in Schedule A is then located in the 'Eff. age' column on "Schedule B-REL %". The percentage factor indicated in the right column of Schedule B is the net condition based on remaining economic life. Multiply the RCN by this REL factor.

Quality grade schedule

The accuracy of an RCN obtained from the IDOR cost schedules is greatly affected by proper quality grading.

Quality grade represents the quality of construction, the workmanship, and the type of materials used. The quality of workmanship and materials can greatly affect the cost of construction and the value of the improvement.

The majority of improvements fall within a definite class of construction involving average quality of workmanship and materials. This type of construction is designated as grade "C" or average which carries a factor of 100 percent or 1.00. Some localities will never have an excellent quality building, while in some localities it will be difficult to build a low cost or cheap building because of code requirements.

An assessor may use a different quality grade factor if he or she determines that the subject property was not built using average quality materials and workmanship.

A quality grade must be assigned to each improvement and should be established during construction if at all possible.

Since quality grade is originally established at the time of construction based upon "normal or typical" materials, workmanship, and construction standards that were current at the time, the quality grade may be reviewed at least every few years.

Quality grade may change based on the materials and construction standards used in cost schedule descriptions to establish base cost for the RCN.

The assessor must use extreme caution not to confuse quality and condition. Condition refers to the physical condition of the improvement. Condition changes due to depreciation, such as wear and tear, use, and abuse.

Refer to the Quality Grade Schedule on page 29. Record the applicable grade in the computation ladder of the PRC-2 and apply the corresponding grade factor to the dwelling sub-total.

Residential REL Table

Schedule A - Effective Age

Age	CDU Rating E	G	A	P	U	Age	CDU Rating E	G	A	P	U
1	1	1	1	14	27	36	19	30	36	48	62
2	1	1	2	15	28	37	20	31	37	50	64
3	1	2	3	16	29	38	21	31	38	51	64
4	1	2	4	16	30	39	22	32	39	53	65
5	1	3	5	17	31	40	23	33	40	54	66
6	2	4	6	17	32	41	24	34	41	55	67
7	2	5	7	18	33	42	25	35	42	56	67
8	2	6	8	19	34	43	25	36	43	57	68
9	2	6	9	20	35	44	26	38	44	59	69
10	2	7	10	21	38	45	27	39	45	60	70
11	3	7	11	22	39	46	28	39	46	60	70
12	3	8	12	23	39	47	29	40	47	61	70
13	3	9	13	24	40	48	30	40	48	62	71
14	4	10	14	24	40	49	31	41	49	64	73
15	4	11	15	25	40	50	32	41	50	65	75
16	4	12	16	26	43	51	32	42	51	66	76
17	4	13	17	30	45	52	32	43	52	67	77
18	5	14	18	31	46	53	33	44	53	68	78
19	5	15	19	31	46	54	33	44	54	68	78
20	6	16	20	32	47	55	33	45	55	69	80
21	8	16	21	33	48	56	34	46	56	70	81
22	10	17	22	33	48	57	34	47	57	71	82
23	10	18	23	34	49	58	35	48	58	72	83
24	11	19	24	35	50	59	35	48	59	72	83
25	11	20	25	35	50	60	36	49	60	73	83
26	12	21	26	36	51	61	37	50	61	73	85
27	12	22	27	38	52	62	38	50	62	74	86
28	13	23	28	38	52	63	39	51	63	74	86
29	13	24	29	39	53	64	40	52	64	76	88
30	13	25	30	40	54	65	42	53	65	78	90
31	14	25	31	40	54	66	42	53	66	78	91
32	15	26	32	42	56	67	43	55	67	80	93
33	16	27	33	44	59	68	44	58	68	84	97
34	17	28	34	46	60	69	45	59	69	86	100
35	18	29	35	47	61	70	46	60	70	88	102

Schedule B - REL %

Eff. Age	REL Percent	Eff. Age	REL Percent
1	99	52	50
2	97	53	49
3	96	54	48
4	95	55	47
5	94	56	47
6	93	57	47
7	92	58	46
8	91	59	46
9	90	60	46
10	89	61	45
11	88	62	45
12	87	63	44
13	86	64	43
14	85	65	43
15	84	66	42
16	82	67	42
17	81	68	42
18	80	69	41
19	79	70	41
20	77	71	41
21	76	72	41
22	75	73	40
23	74	74	40
24	73	75	40
25	72	76	39
26	71	77	39
27	70	78	39
28	69	79	38
29	68	80	38
30	67	81	38
31	66	82	37
32	65	83	37
33	65	84	37
34	63	85	36
35	62	86	36
36	62	87	36
37	61	88	35
38	59	89	35
39	59	90	35
40	58	91	34
41	57	92	34
42	57	93	33
43	56	94	33
44	56	95	33
45	56	96	32
46	55	97	32
47	54	98	32
48	54	99	31
49	52	100	31
50	51	101	30
51	51	102	30

To adjust a dwelling's replacement cost new (RCN) for depreciation, the remaining economic life (REL) percentage of the dwelling must be determined.

First use **Schedule A - Effective Age** to determine the dwelling's Effective Age by correlating the dwelling's actual age with its condition, desirability, and utility (CDU) rating.

Then, in **Schedule B - REL%**, use this Effective Age to correlate to the corresponding REL percentage.

Finally, multiply the RCN of the dwelling by this REL percentage.

Exterior Construction Type & Typical Wall Cover			
Cost Group	**Exterior Wall Construction**	**Exterior Cover Material Type**	**Description of Typical Exterior Cover Materials**
1	Stud Frame	Wood	Plywood siding 4'x8' panels 3/8"-15/32", grooved
			T-1-11 siding Southern Pine 4" 3/8" (or 4" 5/8") x 4' x 8'
		Vinyl	Vinyl .040-.044" siding, 4"-5" lap, 8"-10" exposure, with trim
		Metal	Alum. smooth 24 gauge, 8"-12" width w/starter strip,corner,etc
			Galvanized steel siding, 26 gauge, 26" wide, 6' to 12' length
			Galvanized steel siding, 28 gauge, 27-1/2" wide, 6' to 12' length
		Fiber/ composite	Hardboard 4'x8' panel siding 7/16", Duratemp & SmartSide
			Hardboard primed plank siding 7/16" x 6"/8" x 16'
			OSB Smart Panel II siding, 3/8" & 7/16" x 4' x 8'
2	Stud Frame	Wood	Plywood siding 4'x8' panels 19/32"-5/8" grooved
		Metal	Alum corrug. 4-V x 2-1/2" 17-19 gauge, 26" x 6' to 24' +flashing
		Fiber/ composite	Fiber cement 4'x8' panel siding, with trim
			Fiber cement lap siding, 6-1/4", 7-1/4", & 8-1/4" x 12'
			Hardboard primed plank siding 1/2" x 8" x 16'
			OSB lap siding, 3/8" & 7/16" x 6" & 8" x 16'
3	Stud Frame	Wood	Cedar siding, beveled & shingle
			Log cabin siding 1-1/2" x 8" x 12'
			Log lap spruce siding 1-1/2" x 8" x 10'
			Pine siding
			Redwood siding 5/8" x 5-3/8" x 12'
		Thermo. resin	Nailite thermoplastic resin siding, with trim
		Polymer based	EIFS - Exterior Wall Insulation & Finish System, 2" thick R-10
		Stucco	Portland cement 1" stucco on exterior walls
	Conc. Block (8" thick)	Concrete Block	Paint on exterior block walls
4	Stud Frame	Brick	Colonial 3"w x 3-1/2" x 10" single wythe veneer facing
5	Stud Frame	Stone Veneer	Most common stone, 4" veneer
			Granite, 1-1/4" exterior
			Limestone or Sandstone, 3" thick
6	Conc. Block (8" thick)	Stucco	Stucco, EIFS (see Group 3 cover)
7	Conc. Block (8" thick)	Brick	Brick veneer (see Group 4 cover)
8	Conc. Block (8" thick)	Stone Veneer	Common stone, granite, etc. (see Group 5 cover)
9	Solid Stone	Limestone Blks	Limestone rough cut large blocks, 12" x 12" x 12", per cf.

One-Story or First Floor

Base cost includes standard design from stock plans and average material and workmanship. The following features are included: a kitchen, water heater, one full bath, hot air heat (gas fired), central air conditioning, asphalt/fiberglass shingles, painted drywall interior, and a slab foundation (i.e., no basement).

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
600	106.93	108.55	113.73	120.05	167.05	126.31	132.57	179.62	206.85
700	101.93	103.40	108.09	113.82	156.38	119.48	125.15	167.77	192.43
800	99.44	100.82	105.22	110.59	150.49	115.89	121.21	161.16	184.28
900	95.72	97.02	101.20	106.29	144.12	111.32	116.36	154.24	176.16
1,000	93.92	95.18	99.20	104.11	140.54	108.94	113.81	150.29	171.41
1,100	91.11	92.33	96.22	100.98	136.28	105.67	110.38	145.72	166.18
1,200	88.97	90.16	93.98	98.64	133.21	103.23	107.84	142.46	162.50
1,300	87.22	88.38	92.11	96.66	130.41	101.14	105.64	139.44	159.01
1,400	84.74	85.85	89.42	93.77	126.06	98.06	102.37	134.70	153.42
1,500	82.69	83.78	87.26	91.52	123.07	95.70	99.92	131.52	149.81
1,600	81.20	82.27	85.68	89.85	120.76	93.95	98.07	129.03	146.95
1,700	80.11	81.16	84.53	88.65	119.14	92.69	96.76	127.31	144.99
1,800	79.38	80.42	83.74	87.82	117.95	91.81	95.83	126.01	143.48
1,900	77.77	78.78	82.01	85.96	115.20	89.83	93.74	123.03	139.98
2,000	76.76	77.74	80.88	84.73	113.17	88.50	92.29	120.79	137.28
2,100	76.25	77.21	80.27	84.02	111.74	87.69	91.39	119.16	135.23
2,200	75.59	76.52	79.51	83.17	110.24	86.76	90.37	117.48	133.18
2,300	74.58	75.49	78.41	82.00	108.46	85.50	89.03	115.55	130.89
2,400	74.14	75.03	77.89	81.40	107.32	84.83	88.29	114.26	129.29
2,500	73.36	74.25	77.10	80.60	106.44	84.02	87.47	113.35	128.34
2,600	72.78	73.67	76.51	80.00	105.76	83.41	86.85	112.66	127.60
2,700	72.54	73.43	76.26	79.74	105.44	83.14	86.57	112.31	127.21
2,800	72.26	73.14	75.97	79.44	105.08	82.84	86.26	111.94	126.80
2,900	72.12	73.00	75.82	79.29	104.86	82.67	86.08	111.71	126.53
3,000	71.93	72.81	75.63	79.08	104.60	82.46	85.86	111.43	126.23
3,100	71.44	72.32	75.13	78.58	104.04	81.95	85.35	110.86	125.63
3,200	71.22	72.09	74.87	78.28	103.44	81.60	84.96	110.18	124.77
3,300	70.72	71.58	74.34	77.72	102.69	81.02	84.36	109.37	123.85
3,400	70.40	71.26	73.99	77.35	102.13	80.63	83.93	108.76	123.13
3,500	70.09	70.94	73.65	76.99	101.59	80.24	83.53	108.18	122.45
3,600	70.06	70.90	73.60	76.91	101.35	80.14	83.41	107.89	122.06
Over 3,600	70.04	70.88	73.56	76.85	101.13	80.06	83.30	107.63	121.71

Unfinished Half Upper Story Structure

Use this schedule to separately cost half story structural components. Structural components included are higher roof pitch, dormers, floor joists, subfloor, and stairs. In this schedule, **Total SF** refers to the half story footprint size on the floor level below the half story. Add the actual half story finished living area cost from the separate Half Upper Story Finished Living Area cost schedule.

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
400	29.24	29.74	31.34	33.14	47.71	35.19	37.12	51.58	58.61
500	26.60	27.10	28.70	30.50	45.07	32.55	34.48	48.94	55.97
600	24.70	25.20	26.80	28.60	43.17	30.65	32.58	47.04	54.07
700	23.19	23.69	25.29	27.09	41.66	29.14	31.07	45.53	52.56
800	22.06	22.56	24.16	25.96	40.53	28.01	29.94	44.40	51.43
900	21.22	21.70	23.22	25.06	38.89	26.91	28.76	42.58	50.59
1,000	20.54	21.00	22.47	24.24	37.57	26.03	27.80	41.13	47.84
1,100	19.51	19.93	21.26	22.88	34.99	24.50	26.11	38.22	45.23
1,200	18.74	19.15	20.46	22.04	33.94	23.64	25.22	37.11	44.00
1,300	18.13	18.56	19.83	21.60	33.09	22.80	24.53	36.03	43.15
1,400	17.48	17.88	19.16	20.70	32.30	22.05	23.80	34.88	42.10
1,500	16.93	17.31	18.50	19.94	30.76	21.39	23.05	33.65	39.91
1,600	16.50	16.87	18.03	19.49	30.27	20.84	22.38	33.15	38.99
1,700	16.07	16.43	17.54	18.89	29.03	20.25	21.60	32.04	38.02
1,800	15.75	16.10	17.18	18.58	28.76	19.84	21.15	31.48	37.38
1,900	15.39	15.72	16.78	18.07	27.72	19.36	20.65	30.29	35.88
2,000	15.30	15.62	16.63	17.85	27.01	19.07	20.30	29.46	34.76
2,100	15.04	15.35	16.35	17.61	26.85	18.74	19.94	28.94	34.17
2,200	14.77	15.07	16.05	17.22	26.04	18.40	19.58	28.40	33.51
2,300	14.52	14.81	15.78	16.86	25.30	18.00	19.12	27.85	32.44
2,400	14.33	14.61	15.57	16.71	25.28	17.77	18.87	27.35	31.99
2,500	14.31	14.59	15.50	16.60	24.82	17.70	18.79	27.02	31.78
2,600	14.11	14.38	15.25	16.31	24.22	17.37	18.42	26.33	30.91
2,700	13.93	14.28	15.03	16.05	23.66	17.07	18.08	25.70	30.40
2,800	13.87	14.16	15.00	15.95	23.51	17.01	18.01	25.55	30.07
2,900	13.80	14.06	14.90	15.88	23.30	16.88	17.88	25.37	29.70
3,000	13.64	13.96	14.80	15.71	22.95	16.70	17.70	24.88	29.07
3,100	13.59	13.91	14.75	15.60	22.60	16.65	17.65	24.65	28.65
3,200	13.54	13.81	14.65	15.54	22.44	16.55	17.55	24.55	28.55
3,300	13.47	13.72	14.56	15.39	22.33	16.46	17.46	24.46	28.46
3,400	13.43	13.67	14.51	15.28	22.01	16.41	17.41	24.41	28.41
3,500	13.39	13.63	14.47	15.19	21.73	16.37	17.37	24.37	28.37
3,600	13.35	13.61	14.45	15.12	21.48	16.35	17.35	24.35	28.35
3,700	13.30	13.57	14.41	15.07	21.42	16.31	17.31	24.31	28.31
3,800	13.26	13.52	14.36	15.02	21.37	16.26	17.26	24.26	28.26
3,900	13.23	13.50	14.34	14.96	21.30	16.24	17.24	24.24	28.24
4,000	13.20	13.46	14.30	14.90	21.20	16.20	17.20	24.20	28.20
Over 4,000	13.10	13.36	14.20	14.82	21.00	16.10	17.10	24.10	28.10

Full Upper Story

Use this cost schedule to separately cost each full upper floor level. A full upper floor level has all or almost all vertical 8' or higher exterior walls. This schedule improves the cost estimate when the floor levels are different sizes. Use the "One-Story or First Floor" cost schedule for the ground floor level. Use this schedule for the second and third full story levels.

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
400	76.46	78.34	84.36	91.68	146.22	98.94	106.22	160.81	192.41
500	73.36	75.12	80.75	87.62	138.70	94.42	101.23	152.36	181.95
600	70.49	72.11	77.29	83.61	130.61	89.87	96.13	143.18	170.41
700	66.03	67.50	72.19	77.92	120.48	83.58	89.25	131.87	156.53
800	63.37	64.75	69.15	74.52	114.42	79.82	85.14	125.09	148.21
900	60.78	62.08	66.26	71.35	109.18	76.38	81.42	119.30	141.22
1,000	59.49	60.75	64.77	69.68	106.11	74.51	79.38	115.86	136.98
1,100	58.31	59.53	63.42	68.18	103.48	72.87	77.58	112.92	133.38
1,200	56.71	57.90	61.72	66.38	100.95	70.97	75.58	110.20	130.24
1,300	55.87	57.03	60.76	65.31	99.06	69.79	74.29	108.09	127.66
1,400	54.72	55.83	59.40	63.75	96.04	68.04	72.35	104.68	123.40
1,500	53.69	54.78	58.26	62.52	94.07	66.70	70.92	102.52	120.81
1,600	53.39	54.46	57.87	62.04	92.95	66.14	70.26	101.22	119.14
1,700	53.23	54.28	57.65	61.77	92.26	65.81	69.88	100.43	118.11
1,800	52.53	53.57	56.89	60.97	91.10	64.96	68.98	99.16	116.63
1,900	51.68	52.69	55.92	59.87	89.11	63.74	67.65	96.94	113.89
2,000	51.15	52.13	55.27	59.12	87.56	62.89	66.68	95.18	111.67
2,100	50.88	51.84	54.90	58.65	86.37	62.32	66.02	93.79	109.86
2,200	50.12	51.05	54.04	57.70	84.77	61.29	64.90	92.01	107.71
2,300	50.10	51.01	53.93	57.52	83.98	61.02	64.55	91.07	106.41
2,400	49.49	50.38	53.24	56.75	82.67	60.18	63.64	89.61	104.64
2,500	49.09	49.98	52.83	56.33	82.17	59.75	63.20	89.08	104.07
2,600	48.98	49.87	52.71	56.20	81.96	59.61	63.05	88.86	103.80
2,700	48.86	49.80	52.58	56.06	81.76	59.47	62.90	88.64	103.54
2,800	48.75	49.63	52.46	55.93	81.57	59.33	62.75	88.43	103.29
2,900	48.66	49.54	52.36	55.83	81.40	59.21	62.62	88.25	103.07
3,000	48.58	49.46	52.27	55.73	81.25	59.11	62.51	88.08	102.88
3,100	48.50	49.38	52.19	55.64	81.10	59.01	62.41	87.92	102.69
3,200	48.35	49.22	52.00	55.41	80.57	58.73	62.09	87.31	101.90
3,300	48.17	49.03	51.79	55.17	80.14	58.47	61.81	86.82	101.30
3,400	48.06	48.92	51.65	55.01	79.79	58.29	61.59	86.42	100.79
3,500	47.92	48.77	51.48	54.82	79.42	58.07	61.36	86.01	100.28
3,600	47.82	48.67	51.36	54.67	79.23	57.90	61.29	85.77	99.94
3,700	47.72	48.56	51.24	54.53	78.81	57.74	60.98	85.31	99.39
3,800	47.66	48.49	51.16	54.43	78.63	57.62	60.91	85.09	99.08
3,900	47.60	48.42	51.08	54.33	78.45	57.50	60.84	84.88	98.79
4,000	47.54	48.36	51.00	54.23	78.08	57.38	60.57	84.47	98.30
Over 4,000	47.46	48.28	50.90	54.11	77.84	57.25	60.42	84.19	97.95

Unfinished Lower Level

Use this schedule to separately cost the lower level of a bi-level or split-level home. Cost the main floor from the “One-Story or First Floor” schedule. The lower level is like a basement, except that it is 42” out of the ground, has exterior cover, and has windows. **Total SF** refers to the area of the footprint of the lower level. Add the actual lower level finished living area cost from the basement finish column of the separate Basement/Foundation schedule.

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
400	40.61	41.27	43.41	46.00	65.41	48.60	51.18	70.60	81.83
500	37.92	38.55	40.55	42.97	61.15	45.41	47.83	66.01	76.53
600	35.16	35.74	37.58	39.81	56.54	42.05	44.28	61.01	70.69
700	32.75	33.28	34.95	36.96	52.11	38.99	41.01	56.16	64.93
800	31.48	31.97	33.54	35.43	49.63	37.33	39.23	53.43	61.65
900	30.18	30.64	32.13	33.92	47.39	35.73	37.52	50.99	58.78
1,000	29.22	29.67	31.10	32.83	45.80	34.56	36.29	49.27	56.77
1,100	28.64	29.08	30.46	32.13	44.70	33.82	35.49	48.06	55.33
1,200	27.99	28.41	29.77	31.41	43.72	33.06	34.70	47.01	54.13
1,300	27.43	27.84	29.17	30.77	42.79	32.38	33.98	46.00	52.95
1,400	26.70	27.09	28.36	29.89	41.39	31.43	32.96	44.46	51.12
1,500	26.15	26.54	27.78	29.27	40.51	30.78	32.28	43.51	50.02
1,600	25.70	26.08	27.29	28.76	39.77	30.23	31.70	42.71	49.08
1,700	25.47	25.85	27.05	28.49	39.35	29.95	31.40	42.26	48.54
1,800	25.09	25.46	26.64	28.07	38.81	29.51	30.94	41.67	47.88
1,900	24.65	25.01	26.16	27.54	37.96	28.94	30.33	40.74	46.77
2,000	24.55	24.90	26.02	27.37	37.50	28.73	30.08	40.21	46.07
2,100	24.01	24.35	25.44	26.75	36.63	28.07	29.39	39.26	44.98
2,200	23.69	24.02	25.08	26.36	36.01	27.66	28.94	38.58	44.16
2,300	23.43	23.76	24.80	26.05	35.48	27.32	28.57	38.00	43.46
2,400	23.13	23.44	24.46	25.69	34.92	26.93	28.16	37.39	42.73
2,500	23.06	23.38	24.39	25.62	34.82	26.85	28.08	37.28	42.61
2,600	22.99	23.31	24.32	25.54	34.72	26.77	27.99	37.17	42.48
2,700	22.88	23.19	24.20	25.42	34.57	26.65	27.87	37.02	42.32
2,800	22.84	23.15	24.16	25.37	34.50	26.60	27.81	36.94	42.23
2,900	22.78	23.10	24.10	25.31	34.42	26.53	27.75	36.86	42.13
3,000	22.74	23.05	24.06	25.27	34.36	26.48	27.70	36.79	42.05
3,100	22.62	22.93	23.93	25.14	34.21	26.36	27.56	36.64	41.89
3,200	22.50	22.81	23.80	24.99	33.96	26.19	27.39	36.35	41.54
3,300	22.37	22.68	23.66	24.84	33.74	26.04	27.22	36.12	41.26
3,400	22.30	22.60	23.57	24.75	33.58	25.93	27.11	35.94	41.05
3,500	22.19	22.49	23.46	24.62	33.39	25.80	26.97	35.73	40.81
3,600	22.08	22.38	23.34	24.50	33.21	25.67	26.83	35.53	40.57
Over 3,600	22.02	22.32	23.27	24.42	33.07	25.58	26.73	35.38	40.39

Post Frame Homes

Base cost includes a kitchen, water heater, one full bath, gas-fired hot air heat, central air conditioning, painted drywall on stud partition interior walls, and no basement. Exterior walls are frequently metal, but can be any material not requiring a concrete foundation for support such as brick or stone. Roof cover is frequently metal, but can also be 3-tab fiberglass or asphalt shingles. If masonry trim or veneer exists, it must be costed separately with a foundation. If a post frame home has a brick or stone exterior, use the traditional residential schedules for costing. Use the regular half story and attic schedules where these exist in post frame homes.

Total SF	One-story/First Floor Post Frame			Total SF	Full Upper Story Post Frame		
	Group 1	Group 2	Group 3		Group 1	Group 2	Group 3
400	114.84	116.72	122.74	400	76.17	78.05	84.07
500	108.19	109.95	115.58	500	73.13	74.89	80.52
600	101.44	103.06	108.24	600	70.33	71.95	77.13
700	96.85	98.32	103.01	700	65.96	67.43	72.12
800	94.08	95.44	99.81	800	63.30	64.66	69.03
900	91.59	92.91	97.15	900	60.98	62.30	66.54
1,000	89.16	90.42	94.44	1,000	59.56	60.82	64.84
1,100	86.55	87.77	91.66	1,100	58.40	59.62	63.51
1,200	84.51	85.70	89.52	1,200	56.83	58.02	61.84
1,300	82.78	83.94	87.67	1,300	56.01	57.17	60.90
1,400	80.50	81.61	85.18	1,400	54.88	55.99	59.56
1,500	78.59	79.68	83.16	1,500	53.87	54.96	58.44
1,600	77.17	78.24	81.65	1,600	53.59	54.66	58.07
1,700	76.17	77.22	80.59	1,700	53.43	54.48	57.85
1,800	75.47	76.51	79.83	1,800	52.75	53.79	57.11
1,900	73.97	74.98	78.21	1,900	51.91	52.92	56.15
2,000	73.07	74.05	77.19	2,000	51.40	52.38	55.52
2,100	72.61	73.57	76.63	2,100	51.14	52.10	55.16
2,200	72.03	72.96	75.95	2,200	50.40	51.33	54.32
2,300	71.11	72.02	74.94	2,300	50.38	51.29	54.21
2,400	70.70	71.59	74.45	2,400	49.78	50.67	53.53
2,500	69.96	70.85	73.70	2,500	49.39	50.28	53.13
2,600	69.41	70.30	73.14	2,600	49.28	50.17	53.01
2,700	69.20	70.09	72.92	2,700	49.17	50.05	52.89
2,800	68.92	69.80	72.63	2,800	49.06	49.94	52.77
2,900	68.81	69.69	72.51	2,900	48.97	49.85	52.67
3,000	68.64	69.52	72.34	3,000	48.89	49.77	52.58
3,100	68.18	69.06	71.87	3,100	48.81	49.69	52.50
3,200	67.97	68.84	71.62	3,200	48.67	49.54	52.32
3,300	67.51	68.37	71.13	3,300	48.48	49.34	52.10
3,400	67.07	67.93	70.66	3,400	48.24	49.10	51.83
3,500	66.78	67.63	70.34	3,500	48.12	48.97	51.68
3,600	66.42	67.27	69.97	3,600	48.04	48.89	51.59
3,700	66.39	67.23	69.91	3,700	47.81	48.65	51.33
3,800	66.13	66.96	69.63	3,800	47.71	48.54	51.21
3,900	65.88	66.71	69.36	3,900	47.61	48.44	51.09
4,000	65.59	66.41	69.05	4,000	47.32	48.14	50.78
Over 4,000	65.26	66.08	68.70	Over 4,000	47.25	48.07	50.69

Log Homes

Base cost includes standard design from stock plans and average material and workmanship. The following features are included: post & beam frame, log exterior walls, a kitchen, water heater, one full bath, hot air heat (gas fired), central air conditioning, asphalt/fiberglass shingles, painted drywall interior, and a slab foundation (i.e., no basement).

* For half story, add cost per SF for existing finished living area from the Half Upper Story Finished Living Area schedule.

Total SF	One-Story or First Floor		Unfinished Half Story*		Full Upper Story	
	6-10” Logs	12” Logs	6-10” Logs	12” Logs	6-10” Logs	12” Logs
400	165.91	170.99	39.20	40.32	121.74	126.82
500	156.65	161.41	35.93	36.98	115.77	120.53
600	145.95	150.33	33.28	34.25	109.51	113.89
700	137.27	141.24	30.96	31.84	101.37	105.34
800	132.57	136.29	29.35	30.17	96.50	100.22
900	127.13	130.66	28.13	28.91	92.19	95.72
1,000	124.18	127.58	27.20	27.95	89.75	93.15
1,100	120.43	123.72	25.96	26.68	87.63	90.92
1,200	117.68	120.91	25.06	25.77	85.42	88.65
1,300	115.25	118.40	24.30	24.99	83.90	87.05
1,400	111.56	114.57	23.38	24.04	81.54	84.55
1,500	108.90	111.84	22.70	23.34	79.90	82.84
1,600	106.88	109.76	22.15	22.78	79.07	81.95
1,700	105.45	108.29	21.64	22.27	78.57	81.41
1,800	104.41	107.22	21.26	21.87	77.56	80.37
1,900	102.07	104.79	20.74	21.33	75.98	78.70
2,000	100.39	103.05	20.50	21.08	74.78	77.44
2,100	99.28	101.87	20.11	20.68	73.91	76.50
2,200	98.08	100.60	19.72	20.27	72.61	75.13
2,300	96.57	99.04	19.36	19.90	72.09	74.56
2,400	95.68	98.09	19.07	19.60	71.03	73.44
2,500	94.83	97.24	19.03	19.56	70.56	72.97
2,600	94.19	96.59	18.82	19.35	70.39	72.79
2,700	93.89	96.29	18.63	19.16	70.22	72.61
2,800	93.56	95.95	18.55	19.08	70.05	72.44
2,900	93.37	95.75	18.48	19.00	69.91	72.29
3,000	93.13	95.51	18.30	18.83	69.78	72.16
3,100	92.60	94.98	18.22	18.74	69.66	72.04
3,200	92.13	94.48	18.14	18.66	69.26	71.61
3,300	91.47	93.80	18.11	18.62	68.92	71.25
3,400	90.99	93.30	17.94	18.45	68.65	70.96
3,500	90.54	92.83	17.79	18.29	68.37	70.66
3,600	90.34	92.62	17.75	18.25	68.25	70.53
3,700	90.15	92.42	17.71	18.21	67.90	70.16
3,800	89.97	92.22	17.67	18.17	67.78	70.03
3,900	89.84	92.08	17.61	18.11	67.57	69.81
4,000	89.72	91.95	17.56	18.05	67.36	69.59
Over 4,000	89.23	91.44	17.44	17.92	67.18	69.39

Garages

The cost of a garage is not included in the base residence cost. The garage costs include wall surfaces, roof surfaces when applicable, a concrete floor, doors, and electric lighting. Total SF refers to the actual square footage of the garage. Determine the applicable Group column by the exterior wall construction and cover material of the garage.

Attached Garages

Attached garages share one or more common wall(s) with the residence and costs include interior finish for only the common wall(s).

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
200	39.40	41.05	46.33	52.72	100.66	59.14	65.53	113.47	141.21
250	37.58	39.03	43.64	49.23	91.18	54.85	60.44	102.38	126.66
300	35.75	37.06	41.24	46.29	84.24	51.38	56.44	94.38	116.35
350	33.92	35.16	39.12	43.91	79.86	48.73	53.51	89.47	110.28
400	31.89	33.00	36.55	40.84	73.05	45.16	49.45	81.65	100.29
450	31.17	32.27	35.79	40.05	72.01	44.33	48.59	80.55	99.04
500	30.25	31.32	34.76	38.91	70.07	43.08	47.23	78.39	96.42
550	29.33	30.34	33.58	37.50	66.92	41.44	45.36	74.78	91.80
600	29.11	30.07	33.15	36.88	64.84	40.63	44.35	72.31	88.50
650	28.64	29.58	32.64	36.33	64.00	40.05	43.72	71.40	87.42
700	28.17	29.11	32.13	35.78	63.17	39.45	43.10	70.49	86.34
800	27.87	28.70	31.34	34.53	58.50	37.74	40.93	64.90	78.77
1,000	27.27	27.98	30.26	33.01	53.69	35.78	38.54	59.21	71.17
1,200	25.62	26.27	28.36	30.89	49.87	33.43	35.96	54.94	65.92
1,500	25.22	25.85	27.85	30.27	48.45	32.71	35.13	53.30	63.82

Built-in Garages

Built-in garages have areas of the residence that are both adjacent to and above the garage.

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
200	43.18	44.32	47.95	52.34	85.29	56.75	61.14	94.10	113.18
250	39.58	40.51	43.48	47.07	74.03	50.68	54.28	81.24	96.84
300	38.53	39.32	41.85	44.91	67.88	47.99	51.05	74.02	87.31
350	37.34	38.06	40.37	43.17	64.14	45.98	48.77	69.74	81.88
400	35.10	35.69	37.59	39.89	57.11	42.20	44.49	61.72	71.69
450	34.38	34.96	36.84	39.10	56.07	41.37	43.63	60.61	70.44
500	33.42	33.98	35.76	37.92	54.09	40.08	42.24	58.42	67.78
550	32.90	33.44	35.18	37.29	53.09	39.41	41.51	57.31	66.45
600	32.47	33.00	34.71	36.77	52.25	38.85	40.91	56.39	65.35
650	32.16	32.69	34.42	36.39	51.62	38.44	40.45	55.69	64.50
700	31.86	32.38	34.03	36.02	51.00	38.03	40.02	55.00	63.68
800	31.11	31.52	32.84	34.44	46.42	36.05	37.64	49.63	56.56

Garages - continued

Detached Garages

Detached garages are freestanding structures with totally independent foundation and roof structures from the residence. There is no interior finish included in the costs.

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
200	47.39	50.08	58.66	69.03	146.93	79.47	89.85	167.75	212.82
250	42.58	44.93	52.46	61.56	129.87	70.71	79.81	148.12	187.65
300	39.33	41.46	48.28	56.53	118.45	64.83	73.08	135.00	170.83
350	38.99	40.97	47.28	54.92	112.28	62.61	70.25	127.60	160.79
400	35.36	37.01	42.29	48.68	96.62	55.10	61.49	109.42	137.17
450	33.88	35.46	40.52	46.64	92.58	52.80	58.92	104.86	131.44
500	32.69	34.22	39.10	45.01	89.35	50.95	56.86	101.20	126.86
600	29.83	31.33	36.13	41.94	85.52	47.78	53.58	97.16	122.38
700	28.71	30.19	34.92	40.64	83.58	46.39	52.12	95.06	119.91
800	28.68	30.08	34.54	39.95	80.51	45.38	50.79	91.35	114.82
1,000	26.69	28.16	32.88	38.58	80.00	44.32	49.77	91.02	112.50
1,200	25.89	27.33	31.96	37.54	79.49	43.16	48.75	90.70	110.21
1,500	25.04	26.30	30.32	35.19	71.75	40.09	44.96	81.51	102.67
1,800	24.25	25.44	29.23	33.82	68.28	38.44	43.03	77.48	97.42

Basement Garages

Add lump sum to unfinished basement or lower level costs: **1 car:** $3,100 **2 car:** $4,200 **3 car:** $5,600

Areas over Garage

If an area over an attached garage is equal to the residence in interior finish, include that area in the total square footage of the upper story of the residence and price the garage as a built-in. If minimal finish, like a bonus room, use 65% of the garage SF cost. If storage only with high-pitched gable roof, add 30% to the garage cost to cover roof and floor costs.

Basement/Foundation (+)

For finished or partially finished basements, first cost the total unfinished basement area. Then add the cost of the finished area from the applicable "Basement Finish" column using the SF of the actual finished area.

Split-level & Bi-level: see Unfinished Lower Level schedule to first determine the unfinished cost. Then add the cost of the actual finished area using the "Basement Finish" rates.

Total SF	Crawl Space	Unfinished Bsmt	Basement Finish	
			Living Area Quality	Rec Room Quality
400	11.26	37.20	33.25	17.12
500	10.57	34.71	32.50	16.71
600	9.81	32.11	31.74	15.89
700	8.99	29.86	30.64	15.23
800	8.50	28.68	30.44	14.83
900	8.12	27.45	29.47	14.52
1,000	7.85	26.54	29.02	14.31
1,100	7.64	26.05	28.57	14.14
1,200	7.50	25.47	28.12	14.03
1,300	7.35	25.04	27.67	13.91
1,400	7.08	24.45	27.24	13.69
1,500	6.94	24.00	26.73	13.58
1,600	6.83	23.60	26.62	13.53
1,700	6.76	23.39	26.39	13.50
1,800	6.69	23.02	26.13	13.44
1,900	6.53	22.61	25.71	13.31
2,000	6.38	22.54	25.42	13.18
2,100	6.25	22.02	25.34	13.07
2,200	6.14	21.72	25.26	12.99
2,300	6.03	21.49	25.13	12.89
2,400	5.93	21.20	25.01	12.85
2,500	5.91	21.14	24.83	12.82
2,600	5.89	21.07	24.65	12.80
2,700	5.88	20.96	24.59	12.78
2,800	5.87	20.92	24.53	12.77
2,900	5.86	20.87	24.48	12.75
3,000	5.85	20.83	24.45	12.74
3,100	5.84	20.71	24.43	12.72
3,200	5.79	20.60	24.37	12.69
3,300	5.75	20.48	24.33	12.68
3,400	5.72	20.41	24.30	12.65
3,500	5.68	20.31	24.27	12.62
3,600	5.65	20.21	24.25	12.60
Over 3,600	5.62	20.15	24.23	12.57

Half Upper Story Finished Living Area (+)

Use this schedule to separately cost the actual existing half story finished living area. Costs included are ceiling structure, knee walls, partitions, doors, wall, ceiling and floor finish, electrical, heating, and air conditioning.

Total SF	Cost per Finished SF
Below 800	46.30
800	45.81
900	43.77
1,000	41.08
1,100	40.09
1,200	38.48
1,300	37.38
1,400	37.00
1,500	36.44
1,600	35.98
1,700	35.91
1,800	35.74
1,900	35.03
2,000	34.37
2,100	34.20
2,200	33.53
2,300	33.27
2,400	32.85
Over 2,400	32.50

In this schedule, **Total SF** refers to the total actual existing half story finished living area size. To determine the total half upper story cost, add the finished living area cost to the cost that was obtained from the Unfinished Half Upper Story Structure cost schedule.

Attic (+)			
Use the attic footprint SF on the floor level below the attic.			
Total SF	**Unfinished**	**1/2 Finished**	**Finished**
400	12.37	22.85	33.33
600	10.30	20.77	31.24
800	9.49	19.28	29.07
1,000	8.76	17.60	26.45
1,200	8.25	16.63	25.01
1,400	7.90	16.02	24.13
1,600	7.63	15.57	23.52
1,800	7.42	15.39	23.36
2,000	7.23	14.92	22.62
2,200	7.09	14.62	22.15
2,400	6.97	14.38	21.80
2,600	6.86	14.16	21.50
2,800	6.78	14.12	21.44
3,000	6.70	14.07	21.40
3,200	6.64	13.96	21.36
3,400	6.58	13.92	21.32
3,600	6.56	13.90	21.28
3,800	6.54	13.88	21.24
4,000	6.52	13.87	21.22

No Heat Schedule (-)	
Subtract per SF cost for any dwelling type with no heat.	
Total SF of Living Area	**Deduct per SF**
Up to 1,000	5.95
1,200	5.74
1,400	5.37
1,600	5.01
1,800	4.72
Over 1,800	4.60

No Central Air Conditioning Schedule (-)	
Subtract per SF cost for any dwelling with no central air conditioning. For mobile homes, see Mobile Home Supplemental Schedules for rate.	
Total SF of Living Area	**Deduct per SF**
Up to 400	9.52
600	7.02
800	4.17
1,000	3.34
1,200	2.78
Over 1,200	2.55

Plumbing (+/-)	
Plumbing cost per fixture; add or deduct for each fixture above or below the residential standard five fixtures.	$930

Fireplace (+)			
Type	**1-Story**	**2-Story**	**3-Story**
Masonry 5' base brick fireplace & stack	5,500	6,100	6,700
Second masonry fireplace on same stack	4,600	5,000	5,400
Pre-fab metal wood burning fireplace	2,100	2,500	3,000
Second Pre-fab metal fireplace on same stack	1,000	1,400	1,800

Porches (+)						
SFGA	Open Frame	Screened-in Frame	Knee Wall with Glass	Solid Wall Encl. Frame	Open Masonry	Enclosed Masonry
25	65.60	90.94	113.24	100.08	77.36	147.60
50	45.92	62.82	80.12	70.80	52.14	102.28
75	39.36	53.44	69.06	61.03	43.25	86.68
100	36.04	48.71	63.51	56.12	38.75	78.84
125	34.74	45.89	57.98	51.42	37.30	73.30
150	32.68	42.54	53.43	47.59	35.92	66.65
175	31.35	40.52	50.91	45.43	34.01	62.93
200	30.22	38.67	48.37	43.30	32.44	59.24
225	29.46	37.53	46.98	42.12	31.35	57.17
250	28.75	36.35	45.35	40.75	30.98	54.80
275	28.40	35.62	44.00	39.62	30.62	53.85
300	28.05	34.89	42.86	38.67	30.27	52.97
350	27.76	34.16	41.11	37.20	29.92	50.18
375	27.39	33.59	40.40	36.61	29.56	49.06
400	27.06	33.08	39.78	36.08	29.04	48.08
500	25.78	31.27	37.00	33.60	28.23	45.26
600	24.54	29.47	34.50	31.45	26.88	42.07
700	23.68	28.21	32.73	29.92	25.93	39.81
800	22.85	27.07	31.42	28.79	24.71	37.79
900	22.39	26.38	30.41	27.92	24.23	36.53
1,000	21.87	25.67	29.62	27.24	23.45	35.27

Paving (+)	
Crushed stone, 6”	$1.17/SF
Concrete, 6” with wire mesh, no base	$6.15/SF
Asphalt, 2” with 4” base	$4.74/SF

Quality Grade	
Grade	Factor
AA	225%
A	150%
B	122%
C	100%
D	82%
E	50%

Partial Masonry Trim (+)				
Per SF of surface area				
Quality	A	B	C	D
Brick	19.07	15.51	12.71	10.42
Stone	51.45	41.85	34.30	28.13
Artificial stone	24.68	20.07	16.45	13.49

Stoops, Decks, Patios (+)					
Total SF	Stoop - Masonry Elevated		Deck - Wood Elevated		
	1 Riser	2 Risers	Steps & Rail	No Steps (-)	No Rail (-)
25	31.52	42.64	36.55	10.72	10.91
50	22.34	28.28	27.58	5.36	7.30
75	19.28	23.51	24.59	3.57	6.08
100	17.74	21.11	23.07	2.68	5.47
125	16.36	19.15	21.88	2.14	4.81
150	15.27	17.64	20.96	1.79	4.25
175	14.63	16.74	20.42	1.53	3.96
200	14.03	15.91	19.90	1.34	3.64
225	13.68	15.40	19.60	1.19	3.48
250	13.29	14.87	19.28	1.07	3.28
275	12.97	14.44	19.01	0.97	3.11
300	12.70	14.07	18.79	0.89	2.97
350	12.29	13.51	18.45	0.77	2.76
375	12.12	13.28	18.31	0.71	2.67
400	11.97	13.08	18.19	0.67	2.60
500	11.53	12.48	17.83	0.54	2.37
600	11.10	11.93	17.49	0.45	2.12
700	10.79	11.53	17.26	0.38	1.95
800	10.56	11.23	17.08	0.34	1.82
900	10.38	11.00	16.94	0.30	1.72
1,000	10.24	10.81	16.83	0.27	1.64
Patio - concrete…….....		$6.15 per SF	**Patio - brick in sand**…….....		$12.90 per SF

Residential Pools in ground (+)		
Cost includes excavation, filtering system, chlorinator, pump, ladder, and 3' concrete apron 4" thick around pool. Price permanent type above-ground pools at 40% of vinyl liner cost.		
SFSA	Gunite/Concrete	Vinyl Liner
300	22,000	18,000
450	28,100	23,000
525	30,800	25,200
650	35,000	28,600
800	39,600	32,400
1,000	45,300	37,100
Note: Prices in this schedule represent pool costs. The extent to which a pool may enhance an individual property's market value is determined by the area or subdivision in which it is located. In certain areas, the presence of a swimming pool may even diminish the market value.		

Pool Heaters (+)	
Gas	
155 MBH	2,500
190 MBH	3,000
500 MBH	7,500
Electric	
15KW	3,000
24KW	4,500
54KW	5,000

Mobile/manufactured home schedule

Use this schedule to estimate the cost of a mobile or manufactured home that is taxed as real estate.

Manufactured homes built in the United States after June 15, 1976, must meet the Federal Manufactured Home Construction and Safety Standards as outlined in Title VI, Housing and Community Development Act of 1974. A HUD seal certifying compliance with these standards must be displayed on the home. Homes built prior to the enactment of HUD standards may also be valued from this schedule.

Modular housing meets most local building codes and generally should be priced from the “Single Family” Residential Cost Schedules. Similarly, manufactured homes of very good and excellent quality with comparable exterior wall cover, roofing, and drywall interior finish to site-built residences should also be valued from the residential schedules.

The base cost figure represents the RCN of an average grade mobile home including setup on post and piers, a central heating and air conditioning system, lighting, and eight standard plumbing fixtures. The cost of the furnishings is not included in the base price.

To use this schedule, correlate the length and the width of the mobile home to obtain the base price. The length listed in the schedule is the manufacturer’s length.

In the 1970’s the forerunners of the doublewide were the Expando-Rooms — tip outs and slide outs. These were room extensions built at the factory, shipped inside the home, and tipped or slid into place once the home was sited.

Tip outs generally are hinged at the floor. Slide outs are like a drawer. They slide along the floor out of the home onto the pre-set piers. For a slide out, pipe sections may be placed under it to roll it. The tip out is lifted and rotated into place. These should be valued based upon the square footage of the expando. Refer to the “Mobile/Manufactured Home Supplemental Schedules” for the applicable rate.

Tag-a-longs are really a “component” room, which is a separate structure from the main home. It has its own chassis, running gear, and inspection labels. A tag-a-long is usually shorter than the main structure, from 10’ to 14’ wide. It can be valued using the single wide schedules, less 10%.

Some adjustments to the base price, such as no central air conditioning, plumbing fixtures, carports, etc., should be priced from the “Mobile/Manufactured Home Supplemental Schedules”, while other adjustments, like porches, decks, etc., can be priced from the standard residential schedules. Write the base price and adjustments on the PRC-2, as a regular residential dwelling would be listed.

Obtain the depreciation factor (REL) for mobile homes from the REL table below the mobile home base cost schedule. For mobile homes with an actual age greater than 32 years, the REL factor is 35 percent.

Mobile/Manufactured Homes

Base cost per width and length includes average construction features. Costs are retail prices, including normal charges for delivery and setup on post and piers. Exteriors are either prefinished aluminum, hardboard, vinyl, or lap siding and include the northern insulation package. Interiors are a combination of hardboard, plywood paneling and drywall. Heating is forced air through insulated ducting and central air conditioning is also included. Plumbing includes kitchen, water heater, and two full baths for a total of eight fixtures. Furnishings or appliances are not included in the base costs. Skirting, patio roofs, carports, entry steps, crawl spaces, or basements should be added where applicable.

Length	Single-wide						Double/Triple-wide					
	8’	10’	12’	14’	16’	18’	20’	22’	24’	28’	32’	36’
40’	23,940	26,440	28,940	30,940	32,950	34,810	49,810	51,330	52,730	55,360	57,250	59,590
44’	25,820	28,530	31,220	33,370	35,540	37,550	52,740	54,340	55,830	58,610	60,610	63,070
48’	27,650	30,550	33,430	35,740	38,060	40,210	55,560	57,260	58,820	61,760	63,870	66,460
52’	29,460	32,540	35,610	38,070	40,550	42,840	58,320	60,110	61,750	64,820	67,040	69,770
56’	31,240	34,510	37,770	40,370	43,000	45,420	61,000	62,840	64,570	67,780	70,100	72,960
60’	33,000	36,450	39,890	42,640	45,420	47,970	63,590	65,520	67,320	70,680	73,090	76,050
64’	34,720	38,350	41,970	44,870	47,790	50,480	66,010	68,020	69,890	73,360	75,880	78,960
68’	36,420	40,240	44,030	47,070	50,140	52,960	68,570	70,660	72,590	76,200	78,810	82,010
70’	37,270	41,170	45,050	48,160	51,300	54,190	69,760	71,890	73,850	77,540	80,190	83,460
72’	38,110	42,090	46,070	49,240	52,450	55,400	70,980	73,130	75,130	78,890	81,580	84,890
76’	39,770	43,940	48,080	51,400	54,740	57,830	73,370	75,610	77,680	81,540	84,340	87,770
80’	41,420	45,750	50,070	53,520	57,010	60,220	75,630	77,930	80,060	84,070	86,940	90,460

Mobile/Manufactured Home - Basements

Add to base cost per SF of area (+)

Unfinished basement	**300 - 600**	**601 -1,000**	**1,001 - 1,500**	**1,501 - 2,000**	**2,001 - 2,500**	**Over 2,500**
	$28.54	$22.30	$19.28	$17.08	$15.59	$15.15
Crawl	$50.43 per LF					

Mobile/Manufactured Home Supplemental Schedules	
Skirting, per linear foot up to 30" height	
Metal/Vinyl vertical	$6.62
Hardwood or plywood	$9.17
Concrete block (curtain wall only, not resting on)	$35.85
Entry steps	
Metal, per step	$104
Add for metal landing	$296
Wood, per step	$147
Precast concrete	
Two steps	$314
Three steps	$489
Fiberglass, per step	$125
Patio and carport roofs	
Concrete slab for patios or carports per SF	$6.15
Patio screening for walls (attached 10'x20'), with metal roof, per SF (add to concrete slab cost)	$20.47
Fiberglass carport roof and posts, per SF (add to concrete slab cost)	$8.19
Steel carport roof and posts, 12' x 20', per SF (add to concrete slab cost)	$9.21
Aluminum carport roof and posts, 12' x 20', per SF (add to concrete slab cost)	$9.93
Central air conditioning, deduct per SF if not present	$2.55
Plumbing, add or deduct for each fixture above or below 8	$820
Tip-outs or expandos (slide-outs), per SF of area, add	$32.20
Tag-a-longs, use single wide schedule based on size of tag-a-long, less 10%	

Mobile Home REL

Age	REL	Age	REL	Age	REL	Age	REL
1	.97	10	.77	19	.60	28	.44
2	.94	11	.75	20	.59	29	.42
3	.92	12	.74	21	.57	30	.40
4	.90	13	.72	22	.55	31	.38
5	.88	14	.70	23	.53	32	.37
6	.86	15	.68	24	.51	33 & over	.35
7	.84	16	.66	25	.49		
8	.81	17	.64	26	.48		
9	.79	18	.62	27	.46		

Row house residential structures

A row house is a residential structure that shares one or more adjacent wall(s) with a similarly constructed residential structure. Depending on ownership, a row house may be valued separately by unit or by totaling the value of all units that make up the row house structure. Use the row house residential schedules in this publication to develop a replacement cost new (RCN) of an individual unit or total the values of multiple units to calculate the value of the entire row house structure. When using the row house cost schedules, determine the following before making any calculations of the cost estimate:

- Type of unit / number of units
- Building style
- Type of construction and exterior wall cover material

Then use the applicable row house base cost schedule(s) to correlate the total SF of living area for each floor level with the type of exterior construction and wall covering. Make adjustments to this base price for additional features by using the "Row House Basement/Foundation" schedule or the single-family residential supplemental schedules for other features. Determine the RCN after the quality grade factor is applied.

These row house schedules were developed for use throughout central Illinois. Use local cost factors to reflect local differences in replacement costs. After all adjustments have been completed, multiply the RCN by the Remaining Economic Life (REL) factor from the Residential REL Table (found on page 17) to arrive at an estimate of market value.

Use the row house schedules with the PRC-2. The computation ladder on the PRC-2 acts as a guide in developing the final estimate of value.

Note: The row house schedules included in this publication may be used for structures up to three stories. For taller multi-family structures or structures in which individual housing units are located on separate story levels, use the commercial schedules found in Publication 126.

Type of unit / number of units

If the cost estimate is for an individual unit, determine if the unit is an end unit or an interior unit. An "end unit" in a row house structure usually includes three exterior walls and one shared party wall. An "interior unit" typically contains two exterior walls and two shared party walls. The base cost rates are listed separately in the row house schedules, depending on whether the unit is an end or interior unit.

When valuing an entire row house structure, determine the number of end and interior units that make up the building. Determine the base cost values for each unit type, multiply by the number of units of each type (assuming total SF and exterior cover material are the same per unit), then total the value of the end units and the interior unit(s), if applicable, to compute the building base cost. Make adjustments for additional features if necessary.

Building styles

Several basic styles of row house units or buildings may be valued using the row house cost schedules in this publication.

One-story

One-story row house buildings have one level of living area and two or more separate residential units. The roof structure has a medium slope. The attic space is limited and is not intended for living area.

Determine the base cost of the subject unit or each unit from the applicable “Row House One-Story or First Floor End Units” or “Row House One-Story or First Floor Interior Units” schedule. If valuing the entire building, total the base cost of each unit. If the units are identical in size and exterior wall cover, calculate the base cost of an end unit and an interior unit. Multiply the number of each type of unit by its base cost, then add together the total value for end units and interior units. Note: Most row houses will have two end units and may or may not have interior units. (For example, a duplex has two end units; a tri-plex has two end units and one interior unit; a four-plex has two end units and two interior units.)

Two-story or three-story

Two-story row house buildings have two levels of finished living area per unit, in which the second floor area is approximately the same as the first. A three-story row house has three levels which are equal or nearly equal in finished living area per unit. In either structure, the roof has a medium slope. The attic space is limited and is not designed for usable living area.

To determine the base cost of a unit in this type of building, correlate the total SF of the ground floor of the unit in the applicable “Row House One-Story or First Floor End Units” or “Row House One-Story or First Floor Interior Units” schedule. Then correlate the SF of the unit’s second floor to find the base cost rate in the applicable “Row House Full Upper Story End Units” or “Row House Full Upper Story Interior Units” schedule. If the unit has a third floor, use the same schedule as the second floor, but use the SF of the third floor. Total the base cost values of each floor to calculate the unit’s base cost.

One and one-half story or two and one-half story

One and one-half story row houses have two levels of living area and two and one-half story structures have three levels of living area. Characterized by a steep roof slope and dormers, the area of the top level is usually less than 60% of the level below it.

To determine a unit’s base cost, calculate the first floor as described in the “one-story” instructions above. If this row house has a full upper story, calculate the base cost of that level as indicated for the upper floor in the “two-story” instructions. Then value the half story upper level by using the “Row House Unfinished Half Upper Story Structure” schedule with the total SF which represents the half story footprint size on the floor below the half story. Use the appropriate End Units or Interior Units portion of the schedule. Then use the “Half Upper Story Finished Living Area” schedule from the single-family supplemental schedules (on page 27) with the actual SF of finished living area in the top story. The finishing cost is the same for end and interior units. Finally, add together each floor’s base cost plus the half story’s finishing cost to determine the unit’s base cost.

Construction type and exterior wall cover

In the row house residential cost schedules that are included for the various types of row houses described above, nine different cost groups are provided. These are the same cost groups as the groups used for the single-family residential base cost schedules. The cost groups were developed to reflect different types of exterior construction as well as typical exterior wall cover materials. Typical exterior wall construction includes stud frame, concrete block with 8" thick wall assembly, or solid 12" limestone blocks. Different types of exterior wall cover (e.g., vinyl or wood siding, brick veneer, stucco, etc.) are provided for the different types of construction. Use the "Exterior Construction Type & Typical Wall Cover" schedule on page 18 to identify the appropriate cost group by correlating the row house's construction type and exterior wall cover.

Calculating base cost

The base cost figures in the provided row house schedules represent the RCN of a finished row house unit of average quality construction, on a slab foundation, with a central heating and air conditioning system, lighting, and five standard plumbing fixtures.

Total SF refers to the total square footage by floor level in the "One-Story or First Floor" and "Full Upper Story" schedules. In the "Unfinished Half Upper Story Structure" schedule, total SF refers to the footprint size on the floor level below the half story. To calculate base cost, in the "One-Story or First Floor" schedule, correlate the total SF and the applicable Cost Group for the first floor level using the applicable end or interior unit schedule. Multiply the corresponding rate by that floor's total SF. If applicable, repeat this process for each full or half upper story using the appropriate schedule. The Cost Group may change from one story to another. When valuing a half upper story, the cost of the actual finished living area in that level must also be determined. Add together the resulting base costs per story and any applicable finishing cost to calculate the total base cost of the row house unit.

Example: One of the units in a two-story stud frame duplex has 1,000 SF with brick veneer cover on the first level and 900 SF of living area on the upper level with vinyl siding cover. Use the "Exterior Construction Type and Typical Wall Cover" schedule (page 18) to determine that Stud Frame with Brick Veneer is Cost Group 4 and Stud Frame with Vinyl Siding is Cost Group 1. Then determine that the "End Unit" schedules will be used because the subject unit in the duplex has only one shared party wall. Calculate the unit's first story base cost by correlating 1,000 SF with Cost Group 4 in the "Row House One-Story or First Floor End Units" schedule. This rate ($94.85) X 1,000' = $94,850. Using the "Row House Full Upper Story End Units" schedule, correlate 900 SF with the Cost Group 1 column, then multiply this rate by the second floor SF. ($56.88 X 900' = $51,192). The total base cost for the subject unit in this duplex is $94,850 + $51,192 = $146,042.

Example: The subject property is a 3-unit, one-story stud frame row house with brick veneer cover. Each unit has 900 SF of living area. Use the "Exterior Construction Type and Typical Wall Cover" schedule (page 18) to determine that Stud Frame with Brick Veneer is Cost Group 4. The subject has two end units and one interior unit. Calculate the base cost of one of the end units by correlating 900 SF with Cost Group 4 in the "Row House One-Story or First Floor End Units" schedule. The base cost for one end unit is $97.22 X 900' = $87,498. Then, calculate the base cost of the interior unit by correlating 900 SF with Cost Group 4 in the "Row House One-Story or First Floor Interior Units" schedule. The base cost for one interior unit is $87.39 X 900' = $78,651. The total base cost for the 3-unit subject property is determined by adding the cost of two end units with the interior unit ($87,498 + $87,498 + $78,651 = $253,647).

Row house basement/foundation schedule

Because base prices in the row house schedules include the cost of only a slab foundation, make an adjustment for a unit in a row house that has either crawl space or basement area. To use this schedule, calculate the SF area with a foundation other than a concrete slab and correlate it to the appropriate unit type (end or interior) and construction type (crawl or basement). Multiply this rate by the SF of crawl or basement area. This is always an addition. Write this addition on the “Basement” line of the PRC-2.

To estimate the cost of finishing a unit’s basement into living quarters or a recreation room, a classification of finished basement, as living quarters or recreation room, is required. Correlate the SF of the unit’s finished basement area under the appropriate ‘Basement Finish’ column (living area or rec room) of the single-family “Basement/Foundation” schedule, found on page 27, and multiply this rate by the SF of finished basement. Write this result on the “Finished basement” line under the “Other Features” column of the PRC-2. This addition is made to the base cost along with the unfinished basement addition, as described above.

Other base cost variations

To add to a unit’s base cost for additional features that aren’t included in the base cost amenities of the row house schedules or to subtract from the base cost for missing base cost amenities, use the single-family residential supplemental schedules found in this publication.

Row House One-Story or First Floor - END UNITS

Base cost includes standard design from stock plans, average material and workmanship, and one shared party wall. The following features are included: a kitchen, water heater, one full bath, hot air heat (gas fired), central air conditioning, asphalt/fiberglass shingles, painted drywall interior, and a slab foundation (i.e., no basement).

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
400	113.78	115.13	119.45	124.68	163.91	129.93	135.16	174.39	197.09
500	107.70	108.97	113.02	117.92	154.71	122.85	127.76	164.55	185.84
600	100.61	101.76	105.43	109.88	143.25	114.35	118.80	152.16	171.47
700	96.30	97.35	100.71	104.78	135.31	108.87	112.94	143.47	161.14
800	93.09	94.08	97.25	101.08	129.82	104.93	108.76	137.50	154.14
900	89.70	90.63	93.61	97.22	124.27	100.84	104.45	131.50	147.16
1,000	87.63	88.53	91.39	94.85	120.82	98.33	101.79	127.76	142.79
1,100	84.77	85.63	88.40	91.74	116.83	95.10	98.44	123.53	138.05
1,200	82.82	83.66	86.34	89.59	113.93	92.85	96.09	120.44	134.53
1,300	81.17	81.99	84.60	87.76	111.49	90.94	94.10	117.83	131.55
1,400	79.05	79.84	82.35	85.39	108.19	88.44	91.48	114.28	127.48
1,500	77.50	78.26	80.71	83.66	105.85	86.64	89.59	111.78	124.61
1,600	76.11	76.86	79.24	82.12	103.77	85.02	87.91	109.55	122.08
1,700	74.89	75.62	77.95	80.77	101.94	83.61	86.43	107.59	119.84
1,800	74.23	74.95	77.25	80.03	100.93	82.83	85.62	106.51	118.60
1,900	72.81	73.51	75.73	78.43	98.65	81.14	83.83	104.05	115.75
2,000	71.79	72.47	74.65	77.28	97.03	79.92	82.55	102.30	113.73
2,100	71.59	72.25	74.37	76.92	96.12	79.49	82.05	101.25	112.36
2,200	71.10	71.75	73.82	76.33	95.14	78.85	81.36	100.17	111.06
2,300	70.21	70.84	72.86	75.31	93.66	77.77	80.21	98.56	109.18
2,400	69.86	70.48	72.47	74.87	92.91	77.29	79.69	97.73	108.16
Over 2,400	69.12	69.73	71.70	74.08	91.94	76.47	78.85	96.71	107.04

Row House One-Story or First Floor - INTERIOR UNITS

Base cost includes standard design from stock plans, average material and workmanship, and two shared party walls. The following features are included: a kitchen, water heater, one full bath, hot air heat (gas fired), central air conditioning, asphalt/fiberglass shingles, painted drywall interior, and a slab foundation (i.e., no basement).

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
400	106.47	107.28	109.87	113.01	136.55	116.16	119.30	142.84	156.46
500	100.15	100.88	103.20	106.01	127.11	108.84	111.65	132.75	144.97
600	93.60	94.26	96.38	98.94	118.14	101.51	104.07	123.28	134.39
700	89.36	89.97	91.93	94.30	112.08	96.68	99.05	116.83	127.12
800	85.95	86.52	88.36	90.57	107.21	92.80	95.02	111.66	121.29
900	83.03	83.57	85.30	87.39	103.08	89.49	91.58	107.27	116.36
1,000	81.20	81.71	83.35	85.33	100.21	87.33	89.31	104.19	112.80
1,100	78.98	79.47	81.03	82.93	97.15	84.83	86.73	100.94	109.17
1,200	77.11	77.58	79.07	80.88	94.45	82.70	84.51	98.08	105.93
1,300	75.50	75.95	77.39	79.13	92.20	80.88	82.62	95.69	103.26
1,400	73.67	74.10	75.49	77.17	89.77	78.86	80.54	93.14	100.43
1,500	71.98	72.40	73.74	75.36	87.51	76.99	78.61	90.76	97.80
1,600	70.69	71.10	72.39	73.96	85.73	75.54	77.10	88.87	95.68
1,700	69.59	69.98	71.24	72.76	84.19	74.30	75.82	87.24	93.86
1,800	68.70	69.08	70.30	71.78	82.87	73.27	74.75	85.84	92.26
1,900	67.73	68.10	69.29	70.73	81.52	72.17	73.61	84.41	90.65
2,000	66.85	67.21	68.37	69.77	80.30	71.18	72.59	83.11	89.20
2,100	66.80	67.15	68.29	69.66	79.94	71.03	72.40	82.68	88.63
2,200	66.22	66.57	67.67	69.01	79.04	70.35	71.69	81.72	87.53
2,300	65.48	65.82	66.90	68.21	78.02	69.52	70.83	80.64	86.31
2,400	65.02	65.35	66.41	67.69	77.29	68.98	70.25	79.86	85.42
Over 2,400	64.32	64.64	65.68	66.94	76.35	68.20	69.45	78.87	84.32

Row House Full Upper Story - END UNITS

Use this cost schedule to separately cost each full upper floor level of units with one shared party wall. A full upper floor level has all or almost all vertical 8' or higher exterior walls. This schedule improves the cost estimate when the floor levels are different sizes. Use the "One-Story or First Floor" cost schedule for the ground floor level. Use this schedule for the second and third full story levels.

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
400	70.27	71.79	76.65	82.53	126.67	88.44	94.32	138.46	163.99
500	66.81	68.24	72.80	78.31	119.70	83.85	89.38	130.77	154.72
600	64.30	65.59	69.72	74.73	112.27	79.76	84.76	122.29	144.02
700	60.89	62.07	65.85	70.43	104.78	75.03	79.61	113.96	133.84
800	58.96	60.07	63.64	67.95	100.28	72.28	76.59	108.92	127.64
900	56.88	57.93	61.28	65.34	95.77	69.41	73.47	103.91	121.52
1,000	55.63	56.64	59.86	63.75	92.97	67.67	71.56	100.78	117.69
1,100	54.47	55.44	58.55	62.31	90.54	66.09	69.85	98.08	114.41
1,200	52.85	53.80	56.81	60.47	87.85	64.13	67.78	95.17	111.02
1,300	51.13	52.05	54.99	58.54	85.24	62.12	65.68	92.37	107.81
1,400	49.83	50.72	53.54	56.96	82.61	60.39	63.81	89.46	104.31
1,500	49.17	50.03	52.78	56.10	81.06	59.45	62.77	87.74	102.17
1,600	48.94	49.78	52.46	55.70	80.06	58.96	62.22	86.56	100.66
1,700	48.80	49.62	52.24	55.42	79.23	58.61	61.78	85.59	99.37
1,800	48.35	49.16	51.75	54.88	78.39	58.03	61.16	84.67	98.27
1,900	47.56	48.35	50.85	53.88	76.63	56.93	59.96	82.71	95.87
2,000	46.90	47.67	50.12	53.08	75.30	56.05	59.01	81.22	94.08
2,100	46.69	47.43	49.82	52.69	74.29	55.58	58.46	80.06	92.56
2,200	46.37	47.10	49.43	52.25	73.42	55.09	57.91	79.07	91.33
2,300	46.02	46.73	49.00	51.76	72.40	54.53	57.27	77.91	89.86
2,400	45.64	46.34	48.58	51.28	71.57	54.00	56.70	76.99	88.73
Over 2,400	45.23	45.92	48.13	50.81	70.90	53.50	56.18	76.27	87.89

Row House Full Upper Story - INTERIOR UNITS

Use this cost schedule to separately cost each full upper floor level of units with two shared party walls. A full upper floor level has all or almost all vertical 8' or higher exterior walls. This schedule improves the cost estimate when the floor levels are different sizes. Use the "One-Story or First Floor" cost schedule for the ground floor level. Use this schedule for the second and third full story levels.

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
400	64.59	65.50	68.42	71.95	98.43	75.49	79.02	105.51	120.83
500	61.30	62.12	64.73	67.89	91.63	71.08	74.24	97.98	111.72
600	58.73	59.47	61.86	64.74	86.34	67.63	70.51	92.12	104.62
700	56.49	57.18	59.38	62.05	82.05	64.73	67.39	87.39	98.97
800	54.81	55.45	57.52	60.01	78.73	62.52	65.01	83.73	94.57
900	53.02	53.63	55.57	57.93	75.58	60.29	62.64	80.29	90.52
1,000	51.91	52.48	54.33	56.56	73.30	58.81	61.03	77.77	87.46
1,100	50.87	51.42	53.18	55.31	71.31	57.45	59.59	75.58	84.83
1,200	49.28	49.81	51.49	53.52	68.79	55.57	57.61	72.87	81.70
1,300	47.65	48.16	49.78	51.73	66.44	53.70	55.66	70.36	78.88
1,400	46.48	46.96	48.53	50.42	64.59	52.32	54.21	68.38	76.59
1,500	45.88	46.35	47.86	49.68	63.35	51.52	53.34	67.01	74.93
1,600	45.75	46.21	47.66	49.43	62.67	51.21	52.96	66.20	73.86
1,700	45.42	45.86	47.28	48.99	61.85	50.72	52.43	65.28	72.72
1,800	44.98	45.41	46.78	48.45	60.92	50.12	51.79	64.26	71.49
1,900	44.54	44.96	46.30	47.92	60.05	49.54	51.16	63.31	70.33
2,000	43.95	44.36	45.66	47.24	59.08	48.82	50.41	62.24	69.09
2,100	43.85	44.24	45.53	47.07	58.63	48.61	50.15	61.72	68.41
2,200	43.39	43.78	45.02	46.53	57.81	48.04	49.54	60.83	67.36
2,300	43.10	43.48	44.70	46.17	57.21	47.65	49.12	60.16	66.53
2,400	42.77	43.14	44.33	45.77	56.57	47.23	48.65	59.47	65.72
Over 2,400	42.38	42.74	43.91	45.33	55.91	46.75	48.15	58.75	64.88

Row House Unfinished Half Upper Story Structure

Use this schedule to separately cost half story structural components. Structural components include higher roof pitch, dormers, floor joists, subfloor, and stairs. In this schedule, Total SF refers to the half story footprint size on the floor level below the half story. Add the actual half story finished living area cost from the separate "Half Upper Story Finished Living Area" cost schedule found on page 27.

End Units - One Gable End Wall

Total SF	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6	Group 7	Group 8	Group 9
400	28.15	28.35	28.98	29.76	35.55	30.54	31.31	36.88	40.15
500	25.77	25.97	26.60	27.38	33.17	28.16	28.93	34.50	37.77
600	24.02	24.22	24.85	25.63	31.42	26.41	27.18	32.75	36.02
700	22.60	22.80	23.43	24.21	30.00	24.99	25.76	31.33	34.60
800	21.08	21.28	21.91	22.69	28.48	23.47	24.24	29.81	33.08
900	20.32	20.51	21.12	21.85	27.38	22.59	23.33	28.85	32.05
1,000	19.72	19.90	20.49	21.21	26.55	21.92	22.63	27.98	31.07
1,100	18.76	18.93	19.51	20.11	24.97	20.76	21.41	26.27	29.08
1,200	18.01	18.17	18.74	19.33	24.10	19.97	20.61	25.37	28.13
1,300	17.45	17.61	18.15	18.75	23.38	19.38	20.00	24.72	27.35
1,400	16.84	17.00	17.51	18.13	22.57	18.75	19.34	24.01	26.50
1,500	16.33	16.48	16.96	17.56	21.86	18.15	18.69	23.02	25.52
1,600	15.92	16.07	16.54	17.12	21.33	17.70	18.22	22.48	24.92
1,700	15.52	15.66	16.11	16.67	20.73	17.24	17.77	21.79	24.18
1,800	15.21	15.35	15.80	16.34	20.22	16.89	17.43	21.31	23.54
1,900	14.88	15.01	15.44	15.95	19.82	16.47	16.99	20.85	23.08
2,000	14.81	14.94	15.34	15.83	19.50	16.37	16.81	20.48	22.60
2,100	14.57	14.70	15.09	15.57	19.17	16.10	16.54	20.14	22.23
2,200	14.32	14.44	14.83	15.30	18.84	15.78	16.25	19.78	21.83
2,300	14.08	14.20	14.58	15.02	18.40	15.47	15.92	19.31	21.38
2,400	13.90	14.02	14.40	14.82	18.18	15.27	15.72	19.05	21.17
Over 2,400	13.89	14.00	14.37	14.80	18.09	15.24	15.68	18.97	20.89

Interior Units - No Exterior Walls

Total SF	All Groups	Total SF	All Groups
400	27.33	1,500	16.19
500	25.17	1,600	15.80
600	23.56	1,700	15.41
700	22.22	1,800	15.12
800	20.77	1,900	14.79
900	20.05	2,000	14.72
1,000	19.49	2,100	14.49
1,100	18.55	2,200	14.24
1,200	17.83	2,300	14.01
1,300	17.30	2,400	13.84
1,400	16.70	Over 2,400	13.83

Row House Basement/Foundation (+)

For finished or partially finished basements, first cost the total unfinished basement area of the unit. Then add the cost of the finished area from the applicable column in the single-family "Basement Finish" schedule (page 27) using the SF of the actual finished area.

Total SF	End Units		Interior Units	
	Crawl Space	Unfinished Basement	Crawl Space	Unfinished Basement
400	9.02	33.86	6.81	30.67
500	8.50	31.68	6.26	28.47
600	7.79	29.18	5.80	26.38
700	7.18	27.24	5.35	24.66
800	6.80	26.05	5.04	23.57
900	6.45	25.09	4.82	22.64
1,000	6.23	24.25	4.64	21.89
1,100	6.04	23.67	4.49	21.39
1,200	5.90	23.11	4.35	20.86
1,300	5.77	22.73	4.25	20.53
1,400	5.57	22.25	4.10	20.12
1,500	5.45	21.83	4.00	19.74
1,600	5.34	21.46	3.93	19.45
1,700	5.26	21.16	3.86	19.20
1,800	5.20	20.89	3.80	18.83
1,900	5.06	20.53	3.72	18.56
2,000	4.96	20.45	3.64	18.52
2,100	4.84	19.96	3.58	18.11
2,200	4.76	19.72	3.52	17.90
2,300	4.67	19.52	3.44	17.74
2,400	4.61	19.28	3.39	17.52
Over 2,400	4.57	19.21	3.36	17.40

Residential 2019 PRC-2 Instructions

Step 1 - Determine the dwelling's building style, type of construction, exterior wall cover, and square footage per story level. Use the "Exterior Construction Type & Typical Wall Cover" schedule to determine the appropriate cost group for each story level. For a row house, also determine if the subject is an end or interior unit.

Step 2 - Select the base cost rate from each applicable story schedule by correlating the cost group type with the total SF per story. Multiply each story's total SF by the applicable base cost rate for that story. Add for any finished living area if using the "Unfinished Lower Level" or "Unfinished Half Upper Story" schedules. Add together each story's base cost (and finishing cost, if applicable) to calculate the dwelling's base cost.

Step 3 - Make the necessary adjustments (additions or subtractions) for variations from the base cost schedules.

Step 4 - Select the appropriate quality grade factor for the dwelling and multiply the total (from Step 3) by this factor.

Step 5 - Add other feature items, such as finished basement, partial masonry trim, and fireplaces to the total (from Step 4) to arrive at the schedule's RCN.

Step 6 - Chain multiply appropriate factors to arrive at a single factor. Multiply the schedule's RCN (from Step 5) by this factor to compute a true RCN.

Step 7 - Determine the appropriate REL factor by the appropriate CDU rating for the improvement. Multiply the true RCN (from Step 6) by the REL factor to determine the full value of the structure.

Step 8 - Repeat Steps 4, 6, and 7 to determine the full value of any items listed under the "Summary of Other Improvements."

Step 9 - Add the full value of other improvements (from Step 8) to the full value of the dwelling (from Step 7) which results in a "Total full value all buildings and improvements."

PRC valuation sample 1 – two-story

Construction specifications

The property is a two-story dwelling with stud frame construction, brick veneer exterior cover, and 1,000 SF on each level. It includes a full basement, an attached, brick veneer garage, a concrete driveway, and three open-frame porches. There are six rooms on the first and second floors, including three bedrooms, kitchen, living room, and dining room. The dwelling has one full bath, two half baths, 400 SF of recreation room in the basement, and one masonry fireplace. The interior is finished with lath and plaster walls, hardwood trim and flooring, with some carpet and tile on the first floor. It is heated with a central warm air system and is equipped with central air conditioning. It is 56 years old, has a grade factor of C, and a CDU of good.

Procedure

1. Record construction specifications in the appropriate section of the PRC-2.
2. Sketch a diagram of the dwelling and for all sections identify the story height, construction type, exterior cover material, and foundation; label the main structure and all appendages with proper dimensions and SF.
3. Establish the quality grade and CDU rating according to the information on page 16 of this publication.
4. Price the dwelling in the computation ladder on the PRC by starting with the “Base Cost Computation” section and completing the following items:
   - List each story level and construction type cost group for each story.
   - List square footage of each story and the corresponding base cost rate. Multiply to determine each story’s base cost; add the sub-totals to calculate the dwelling’s base cost.
   - Make the necessary additions or deductions.

     Basement - Base cost (BC) includes slab; an adjustment is necessary for the basement.

     Heating/AC - BC includes central warm air and air conditioning system; no adjustment.

     Plumbing - BC includes a full bathroom with 3 fixtures, a kitchen sink and automatic water heater; add for 2 extra half baths for a total of 4 extra fixtures.

     Attic - BC does not include an attic; no adjustment.

     Porches - BC does not include any porches. List and price porches separately.

     Attached garage - Write the price of the garage in the computation ladder. (Detached garages are listed separately in the “Summary of Other Improvements” section of the PRC-2.)
   - Compute the total price after adjustments made so far.
   - Apply the grade factor that was determined during inspection.
   - Compute prices for other features that are each graded separately from the main structure.

     Part masonry trim - Not applicable for this property.

     Fireplace - Write the price of one masonry (Grade C) fireplace and 2-story stack.

     Finished basement - Write the price of (Grade C) recreation room.
   - Add “other features” to the total computed above to obtain the schedule’s RCN. Apply cost, design, neighborhood, and appraiser factors to arrive at the true RCN.
5. Establish the depreciation allowance from the REL depreciation system. Insert the REL factor in the pricing ladder and compute the full value.
6. Add for features in the “Summary of Other Improvements” section. The driveway is added here.

A sample 2019 PRC-2 is provided on the opposite page.

Building Record - Residential - Rural (Property - Type 1)

Sample 1 - two-story

Occupancy								
1 Vacant Lot	(2) Dwelling	3 Other	4 Mobile Home	5 A Frm.	6 Summer Home	7 Row House	8 Post Frm.	9 Log Home

Style/No. stories: **2-sty** Unit type:

Exterior Wall Construction: (Stud Frame) | Concrete Block | Solid Stone

Exterior Wall Cover Material

	LL	1	2	3	½
Wood (Cost Grps 1, 2, 3)					
Vinyl (Cost Grp 1)					
Metal (Cost Grps 1, 2)					
Fiber/Comp. (Cost Grps 1, 2)					
Resin (Cost Grp 3)					
EIFS (Cost Grps 3, 6)					
Stucco (Cost Grps 3, 6)					
Paint on CC Blk (Cost Grp 3)					
Brick Veneer (Cost Grps (4), 7)		X	X		
Stone Veneer (Cost Grps 5, 8)					
Limestone Blks (Cost Grp 9)					
6-10" Logs (Log Hm Sch)					
12" Logs (Log Hm Sch)					
Other					

Partial Masonry Trim: SF: | Quality: | Brk. 1 | Stone 2 | Art. 3

Roof

Shingle - (asphalt)/composite/wood	X
Slate/tile	
Metal/Other	
Solar Panel	

Attic: (1) None | 2 Unfinished | 3 Part fin. | 4 Full fin. | % finished

Basement: (1) Full | 3 Crawl | 4 Slab | Area without bsmt. SF

Heating / AC: 1 None | (2) Central Heat | (3) Air Cond. | 4 Other | Other (descr.)

Plumbing

Standard (5)	1
Additional Bathroom (3)	
Additional Half bath (2)	2
Additional Sink/Fixture (1)	

Living Accommodations

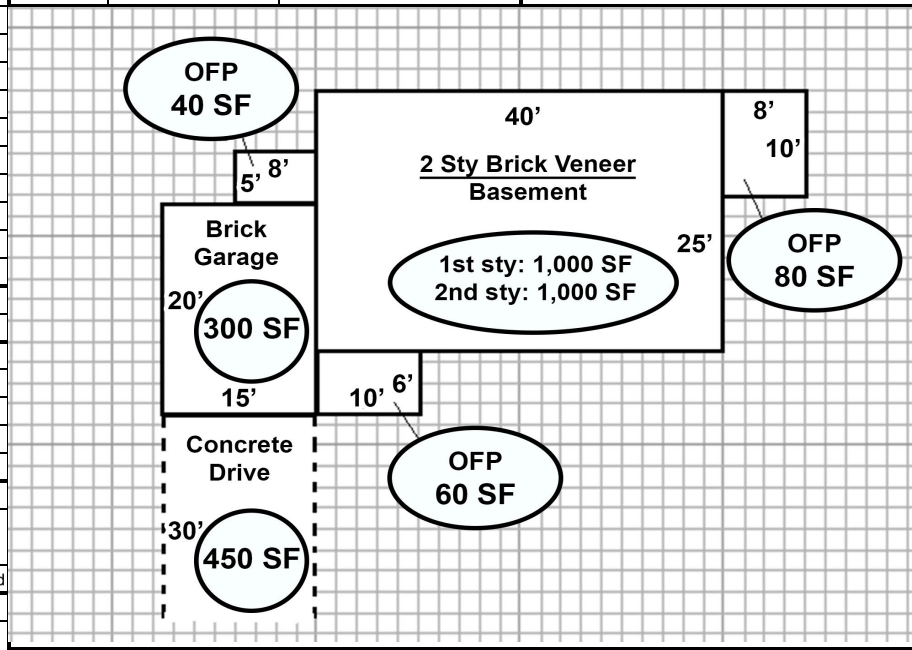
Total Rooms	Bedrooms	Family Room
6	3	--

Interior Finish

(Finished Basement / Lower Level)	Living area	SF:
	(Recreation)	SF: 400
Half Upper Sty Finished Living Area		SF:

Porches / Wood Deck

SF: 40	(OFP)	Scrn-in	Kn-Wal	EFP	OMP	EMP	2-Sty
SF: 60	(OFP)	Scrn-in	Kn-Wal	EFP	OMP	EMP	2-Sty
SF: 80	(OFP)	Scrn-in	Kn-Wal	EFP	OMP	EMP	2-Sty
SF:	Wood deck	No Steps / No Rail					



Remodeled: NH | Sold Date: Mo. Day Yr. | Amount $ | Age: 56 | CDU: Good | Adj. Age: | Grade: C

Fireplaces: Type: Msy | # 1 | # Stacks: 1 | Sty Hght: 2

Garage

Type	Cost Grp	SF	Area over Garage
Attached	4	300	Bonus Rm / Storage
Built-in			(On grade)
Basement garage		1-Car	2-Car 3-Car

Memo

Base Cost Computation

Sty	CG	% (if app.)	x Rate	x SF	= Sub-total
1/Main	4	-	104.11	1,000	$ 104,110
2	4	-	69.68	1,000	69,680

SFLA: 2,000 SF Total Base Cost:		$ 173,790
Basement 1,000 SF	(+)	26,540
Heating/Central air	-	
Plumbing @ $930	(+) 4 -	3,720
Attic	+	
OFP 40 SF	(+)	2,152
Porches* OFP 60 SF	(+)	2,598
(*interpolate rates) OFP 80 SF	(+)	3,096
(Attach)/Built-in garage $46.29 x 300	(+)	13,887
Sub-total		225,783
Grade C =	x	1.00
Graded total		225,783
Other features		
Pt. Msy Trim	+	
Fireplace Grade C	(+)	6,100
Finished basement 400 SF C	(+)	6,848
Schedule's RCN		238,731
C x D 1.00 x 1.00 / NH x AP 1.00 x 1.00	x	1.00
True replacement cost new		238,731
Eff. Age: 46 / Depr: 45 % REL	x	0.55
Full Value		131,302

Summary of Other Improvements (Detached garage, deck, patio, driveway, storage shed, etc.)

Type	No.	Constr./CG	Size	Rate	Sub-total	Grade	Factor(s)	RCN	Age	CDU	REL	Full Value
Driveway		Concrete	450'	6.15	2,768	C	1.00	2,768	56	Good	0.55	1,522

Listed by: ABC
Date: 01/02/2019

Total full value other improvements 1,522
Total full value all bldgs & improvements 132,824

PRC valuation sample 2 – tri-level

Construction specifications

The construction specifications of this 31-year-old tri-level dwelling are as follows: the split-level portion has brick veneer covering the lower level and vinyl siding exterior on the upper level. The one-story portion is on a slab foundation with brick veneer exterior. The dwelling has two full baths and one half bath, central warm air heating and air conditioning, a masonry fireplace (Grade C), an attached brick veneer garage, an asphalt driveway, and a concrete walk. The quality grade is C and the CDU is average.

This type of dwelling has three levels of floor area. The living room, kitchen, and dining areas are at ground level. The upper level contains three bedrooms and two full bathrooms. Beneath this upper level and partially below ground level are the family room and half-bath.

To price this dwelling, determine the total square footage to be correlated in the “One-Story or First Floor” schedule. Add together the square feet of the one-story portion of the dwelling and the upper level of the split-level portion (600’ + 1,200’ = 1,800’). However, because two different exterior cost groups represent the area to be correlated in the “One-Story or First Floor” schedule, determine the prorated percentage for each of the exterior wall covers (brick veneer: 600’ ÷ 1,800’ = 33%; vinyl siding: 1,200’ ÷ 1,800’ = 67%). Correlate 1,800 SF in the “One-Story or First Floor” schedule for both brick veneer (cost group 4) and vinyl siding (cost group 1), then multiply by the corresponding prorated percentage. List each computation as a separate row in the “Base Cost Computation” section.

Correlate the footprint area of the lower level of the split-level portion of the dwelling in the “Unfinished Lower Level” schedule using cost group 4 for the brick veneer cover of this section. Then determine the cost of the finished living area of the lower level by correlating 1,200 SF in the Living Area Quality column of the “Basement Finish” schedule to find the applicable rate for the lower level finishing costs.

To determine the dwelling’s base cost, add together the prorated main floor base costs, unfinished lower level base cost, and the lower level finishing cost. Determine the additional cost for other features of this dwelling by using the appropriate supplemental schedules in this publication.

A sample 2019 PRC-2 is on the opposite page.

Sample 2 - tri-level

Building Record - Residential - Rural (Property - Type 1)

Occupancy								
1 Vacant Lot	(2) Dwelling	3 Other	4 Mobile Home	5 A Frm.	6 Summer Home	7 Row House	8 Post Frm.	9 Log Home

Style/No. stories: **Tri-level** Unit type:

Exterior Wall Construction: (Stud Frame) Concrete Block Solid Stone

Exterior Wall Cover Material	LL	1	2	3	½
Wood (Cost Grps 1, 2, 3)					
Vinyl (Cost Grp (1))		X			
Metal (Cost Grps 1, 2)					
Fiber/Comp. (Cost Grps 1, 2)					
Resin (Cost Grp 3)					
EIFS (Cost Grps 3, 6)					
Stucco (Cost Grps 3, 6)					
Paint on CC Blk (Cost Grp 3)					
Brick Veneer (Cost Grps (4), 7)	X	X			
Stone Veneer (Cost Grps 5, 8)					
Limestone Blks (Cost Grp 9)					
6-10" Logs (Log Hm Sch)					
12" Logs (Log Hm Sch)					
Other					

Partial Masonry Trim: SF: Quality: Brk. 1 Stone 2 Art. 3

Roof

Shingle - (asphalt/)composite/wood	X
Slate/tile	
Metal/Other	
Solar Panel	

Attic: (1) None, 2 Unfinished, 3 Part fin., 4 Full fin. — % finished

Basement: 1 Full, 3 Crawl, (4) Slab — Area without bsmt. 1,800 SF

Heating / AC: 1 None, (2) Central Heat, (3) Air Cond., 4 Other — Other (descr.)

Plumbing

Standard (5)	1
Additional Bathroom (3)	1
Additional Half bath (2)	1
Additional Sink/Fixture (1)	

Living Accommodations

Total Rooms	Bedrooms	Family Room
7	3	1

Interior Finish

Finished Basement / (Lower Level)	(Living area)	SF:	1,200
	Recreation	SF:	
Half Upper Sty Finished Living Area		SF:	

Porches / Wood Deck

SF:	OFP	Scrn-in	Kn-Wal	EFP	OMP	EMP	2-Sty
SF:	OFP	Scrn-in	Kn-Wal	EFP	OMP	EMP	2-Sty
SF:	OFP	Scrn-in	Kn-Wal	EFP	OMP	EMP	2-Sty
SF:	Wood deck		No Steps / No Rail				

Remodeled: NH — Sold Date: Mo. Day Yr. — Amount $ — Age: 31 — CDU: Avg — Adj. Age: — Grade: C

Fireplaces: Type: Msy # 1 # Stacks: 1 Sty Hght: 1

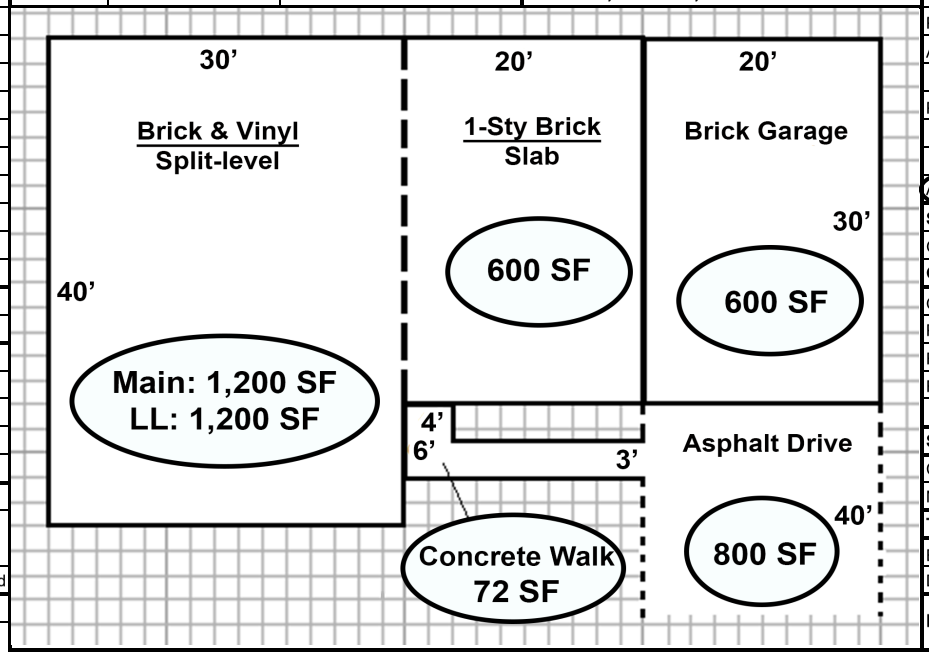
Garage

Type	Cost Grp	SF	Area over Garage
Attached	4	600	Bonus Rm / Storage
Built-in			(On grade)
Basement garage		1-Car 2-Car 3-Car	

Prorate Cost Grp ~~Memo~~ **for main level**

CG 4: 600' ÷ 1,800' = 33%

CG 1: 1,200' ÷ 1,800' = 67%



Base Cost Computation

Sty	CG	% (if app.)	x Rate	x SF	= Sub-total
1/Main	4	0.33	87.82	1,800	$ 52,165
Main	1	0.67	79.38	1,800	95,732
LL	4	-	31.41	1,200	37,692
LL	Fin.	-	28.12	1,200	33,744

SFLA: 3,000 SF Total Base Cost:		$ 219,333
Basement	+	
Heating/Central air	-	
Plumbing @ $930	(+) 5 -	4,650
Attic	+	
Porches	+	
(Attach) Built-in garage $36.88 x 600	(+)	22,128
Sub-total		246,111
Grade C =	x	1.00
Graded total		246,111
Other features		
Pt. Msy Trim	+	
Fireplace	(+)	5,500
Finished basement	+	
Schedule's RCN		251,611
C x D 1.00 x 1.00 / NH x AP 1.00 x 1.00	x	1.00
True replacement cost new		251,611
Eff. Age: 31 / Depr: 34 % REL	x	0.66
Full Value		166,063

Summary of Other Improvements (Detached garage, deck, patio, driveway, storage shed, etc.)

Type	No.	Constr./CG	Size	Rate	Sub-total	Grade	Factor(s)	RCN	Age	CDU	REL	Full Value
Driveway		Asphalt	800'	4.74	3,792	C	1.00	3,792	31	Avg	0.66	2,503
Walk		Concrete	72'	6.15	443	C	1.00	443	31	Avg	0.66	292

Listed by: ABC
Date: 01/02/2019

Total full value other improvements	2,795
Total full value all bldgs & improvements	168,858

2019 PRC-2 (R-11/19) (opposite PRC-1)

PRC valuation sample 3 – duplex

Construction specifications

The subject property is one side of this 15 year old duplex, which has stud frame construction and vinyl siding on both stories. The duplex has a crawl space foundation and a central warm air heating and air conditioning system. The unit has a two-car vinyl, attached garage. The front of the first story and garage have 148 SF of C-grade, brick trim. The subject unit also has two full baths and one half bath, a 150 SF deck with no steps or rails, a 100 SF open masonry porch, and a 600 SF concrete drive. The unit has a quality grade of C and a CDU of average. The subject has a kitchen, living room, dining room, and three bedrooms.

Because the subject property is part of a duplex in which there is one shared party wall, the base cost should be determined using the row house – end unit schedules. Use the row house – end unit schedules to value the 800 SF on the first level of the duplex unit and the 800 SF on the upper level. Also use the row house basement/foundation – end unit schedule to price the 800 SF of crawl space.

The remaining additions to the base cost for five extra plumbing fixtures, the attached garage, the partial masonry trim, the wood deck, the porch, and the concrete drive should be priced from the single-family residential supplemental schedules.

A sample 2019 PRC-2 is on the opposite page.

Sample 3 - duplex unit

Building Record - Residential - Rural (Property - Type 1)

Occupancy								
1 Vacant Lot	2 Dwelling	3 Other	4 Mobile Home	5 A Frm.	6 Summer Home	(7) Row House	8 Post Frm.	9 Log Home

Style/No. stories: **2-sty** Unit type: **End**

Exterior Wall Construction: (Stud Frame) | Concrete Block | Solid Stone

Exterior Wall Cover Material	LL	1	2	3	½
Wood (Cost Grps 1, 2, 3)					
Vinyl (Cost Grp (1))		X	X		
Metal (Cost Grps 1, 2)					
Fiber/Comp. (Cost Grps 1, 2)					
Resin (Cost Grp 3)					
EIFS (Cost Grps 3, 6)					
Stucco (Cost Grps 3, 6)					
Paint on CC Blk (Cost Grp 3)					
Brick Veneer (Cost Grps 4, 7)					
Stone Veneer (Cost Grps 5, 8)					
Limestone Blks (Cost Grp 9)					
6-10" Logs (Log Hm Sch)					
12" Logs (Log Hm Sch)					
Other					

Partial Masonry Trim: SF: **148** Quality: **C** (Brk. 1) Stone 2 Art. 3

Roof

Shingle - (asphalt/)composite/wood	X
Slate/tile	
Metal/Other	
Solar Panel	

Attic: (1) None | 2 Unfinished | 3 Part fin. | 4 Full fin. | % finished

Basement: 1 Full | (3) Crawl | 4 Slab

Area without bsmt. **800** SF

Heating / AC: 1 None | (2) Central Heat | (3) Air Cond. | 4 Other

Other (descr.)

Plumbing

Standard (5)	1
Additional Bathroom (3)	1
Additional Half bath (2)	1
Additional Sink/Fixture (1)	

Living Accommodations

Total Rooms	Bedrooms	Family Room
6	3	--

Interior Finish

Finished Basement / Lower Level	Living area	SF:
	Recreation	SF:
Half Upper Sty Finished Living Area		SF:

Porches / Wood Deck

SF: **100**	OFP	Scrn-in	Kn-Wal	EFP	(OMP)	EMP	2-Sty
SF:	OFP	Scrn-in	Kn-Wal	EFP	OMP	EMP	2-Sty
SF:	OFP	Scrn-in	Kn-Wal	EFP	OMP	EMP	2-Sty
SF: **150**	(Wood deck)		(No Steps) / (No Rail)				

Remodeled: NH | Sold Date: Mo. Day Yr. | Amount $ | Age: **15** | CDU: **Avg** | Adj. Age: | Grade: **C**

Fireplaces

Type:	#	# Stacks:	Sty Hght:

Garage

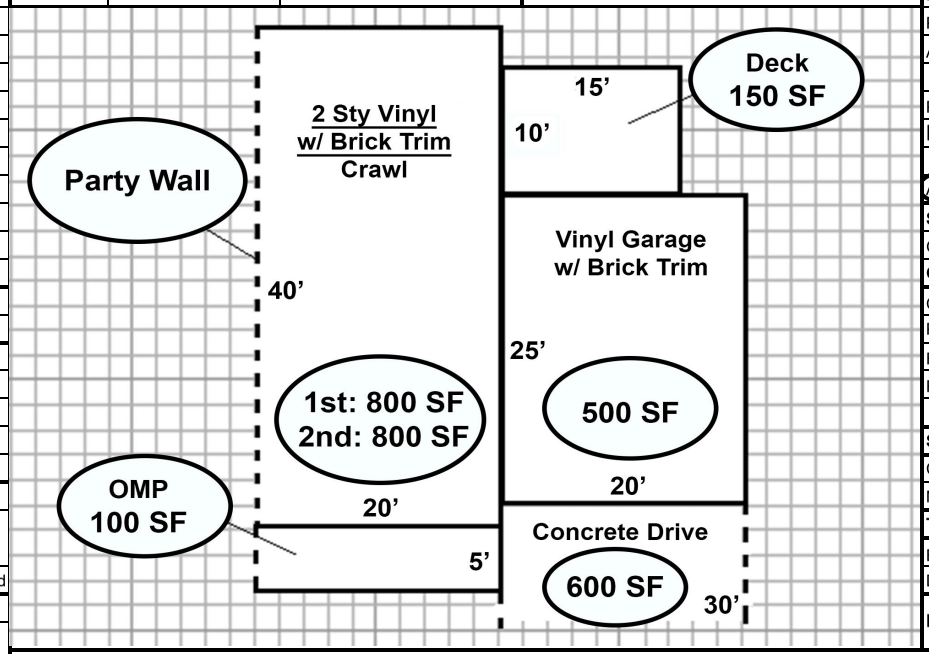
Type	Cost Grp	SF	Area over Garage
Attached	1	500	Bonus Rm / Storage
Built-in			(On grade)
Basement garage	1-Car	2-Car	3-Car

Memo

Base Cost Computation

Sty	CG	% (if app.)	x Rate	x SF	= Sub-total
1/Main	1	-	93.09	800	$ 74,472
2	1	-	58.96	800	47,168

SFLA: **1,600 SF** Total Base Cost:		$ 121,640
Basement **Crawl 800 SF**	+	5,440
Heating/Central air	-	
Plumbing **@ $930**	+ 5 -	4,650
Attic	+	
Porches **OMP 100 SF**	+	3,875
Deck 150 SF @ $14.92	+	2,238
(Attach) Built-in garage **500 SF**	+	15,125
Sub-total		152,968
Grade **C =**	x	1.00
Graded total		152,968
Other features		
Pt. Msy Trim **148 SF @ $12.71**	+	1,881
Fireplace	+	
Finished basement	+	
Schedule's RCN		154,849
C x D **1.00 x 1.00** / NH x AP **1.00 x 1.00**	x	1.00
True replacement cost new		154,849
Eff. Age: **15** / Depr: **16 %** REL	x	0.84
Full Value		130,073



Summary of Other Improvements (Detached garage, deck, patio, driveway, storage shed, etc.)

Type	No.	Constr./CG	Size	Rate	Sub-total	Grade	Factor(s)	RCN	Age	CDU	REL	Full Value
Driveway		Concrete	600'	6.15	3,690	C	1.00	3,690	15	Avg	0.84	3,100

Listed by: **ABC**

Date: **01/02/2019**

Total full value other improvements	3,100
Total full value all bldgs & improvements	133,173