



Cost Segregation Study

Tax Year 2025

Property Address: 541 Anderson Hts, Charleston, WV 25314

Prepared For: Elizabeth Spears

Date of Preparation: December 15, 2025

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Contents

Cost Segregation Study	2
Executive Summary	2
Property Information	2
Property Description	2
Land Value	2
Cost Basis	2
Depreciable Basis	3
Asset Summary	3
Depreciation Schedules	3
Depreciation Schedule Summary	3
Tax Compliance Notes	4
Methodology	4
Appendix A: Methodology	5
Cost Segregation Study Methodology for Single-Family Residential Real Estate	6
Executive Summary	6
Regulatory Framework and Compliance	6
IRS Guidelines and Standards	6
Valuation Methodology	6
Residual Estimation Method	6
Replacement Cost New Less Depreciation (RCNLD)	6
Cost Estimation Sources	8
Primary Cost Sources	8
Comparable Item Selection	8
Adjustment Methodologies	9
Time Adjustments	9
Location Adjustments	9
Physical Depreciation Assessment	9
Functional Obsolescence Assessment	9
Asset Classification Standards	9
IRS Classification Framework	9
Classification Decision Framework	9
Quality Assurance and Audit Defense	9
Documentation Standards	9
Limitations and Assumptions	10
Methodology Limitations	10
Key Assumptions	10
Conclusion	10
Appendix B: Detailed Asset Schedule	11
Appendix C: Reference Documentation	207

Cost Segregation Study

Executive Summary

This cost segregation study identifies and reclassifies property components to accelerate depreciation deductions for 541 Anderson Hts, Charleston, WV 25314. The analysis identified \$80747 in accelerated depreciation assets from a total depreciable basis of \$236080, representing 34.2% of the depreciable property value.

Property Information

Property Address: 541 Anderson Hts, Charleston, WV 25314

Property Owner: Elizabeth Spears

Date Placed in Service: February 1, 2025

Property Type: single-family-home

Square Footage: 1176 sq ft

Property Description

Taken from the appraisal:

Mid-Entry style single-family home built in 1986, located in the Charleston South Hills neighborhood. The residence offers 1,176 square feet of gross living area on the main level, comprising 6 total rooms including 3 bedrooms and 2 full bathrooms. There is also a full basement (1,100 sq. ft.) which is partially finished (500 sq. ft.) featuring a recreation room, laundry area, den, and a half bathroom. The property is in C3 condition, described as well-maintained with updates to the kitchen and bathrooms (dates unknown). Interior finishes include drywall, standard wood trim, and mixed flooring typically found in this price range. Exterior features include vinyl and brick siding, an asphalt shingle roof, and a 2-car built-in garage. The home sits on a partially wooded, mostly rectangular lot of approximately 36,076 square feet (0.83 acres) with a gravel driveway and utility connections to public water and sewer.

Land Value

Land Value: \$20700

Land Value Determination: The land value used in this cost segregation study was obtained directly from the Kanawha County Assessor's records. For the property located at 541 Anderson Hts, Kanawha County, identified by APN 14 10001300020000, the assessor allocates a land value of \$20,700. This assessed land value was relied upon to segregate non-depreciable land from the depreciable building and improvement components in accordance with standard cost segregation methodology and IRS guidelines.

Cost Basis

Total Cost Basis: \$256780

Derived from supporting documents: Purchase Price: \$255300.00 Closing Costs: \$1480.00 Improvements: \$0.00 Total Cost Basis: \$256780.00

Justification: Based on a review of the BestTitle Agency, Inc. ALTA Buyer's Settlement Statement dated 06/18/2024, the tax basis was calculated following IRS Publication 551 guidelines.

1. PURCHASE PRICE: \$255,300.00 was identified as the 'Sales Price of Property' on the settlement statement.
2. CLOSING COSTS: Calculated as \$1,480.00. The following specific items from the settlement statement were capitalized into the basis:
 - Government recording charges: \$32.00
 - Owner's title insurance to First American Title Insurance Company: \$898.00
 - Title Exam Fee to BestTitle Agency, Inc.: \$500.00
 - Buyer Closing Fee (\$150.00) combined with the Technology Fee (\$25.00), less the Closing Fee Discount (-\$125.00): Net \$50.00.

EXCLUSIONS: The County Taxes credit of \$662.71 was excluded from the basis. This line item represents a credit from the seller to the buyer for the seller's portion of property taxes. Under IRS rules, this is a reimbursement to the buyer for future tax payments and does not constitute a cost of acquisition.

3. IMPROVEMENTS: \$0.00. No receipts, invoices, or documentation regarding capital improvements (post-closing renovations) were found in the provided document set.

Depreciable Basis

The depreciable basis represents the portion of the property's cost basis that can be recovered through depreciation deductions. Land is not depreciable because it does not wear out or become obsolete; therefore, the land value must be subtracted from the total cost basis to determine the depreciable amount.

Formula: Depreciable Basis = Total Cost Basis – Land Value

Calculation:

$$\$236080 = \$256780 - \$20700$$

Depreciable Basis: \$236080

Asset Summary

Under the Modified Accelerated Cost Recovery System (MACRS), property components are classified into recovery periods based on their nature and use:

- **5-Year Property:** Personal property including appliances, carpeting, dedicated electrical systems, cabinetry, and certain specialized equipment.
- **7-Year Property:** Office furniture, fixtures, and equipment not classified elsewhere.
- **15-Year Property:** Land improvements such as landscaping, sidewalks, driveways, fencing, and site utilities.
- **27.5-Year Property:** The residential rental building structure and its integral components including walls, roofing, plumbing, HVAC systems, and electrical wiring.

Asset Category	Recovery Period	Total Allocated Cost	Percentage
5-Year Property	5 years	\$67245	28.5%
7-Year Property	7 years	\$0	0.0%
15-Year Property	15 years	\$13502	5.7%
27.5-Year Property	27.5 years	\$155333	65.8%
Total		\$236080	100.0%

Depreciation Schedules

Based on IRS Publication 946 and the specific legislative updates referenced for 2025, **100% bonus depreciation** applies to this property. Because the Date Placed in Service is February 1, 2025 (which is after January 19, 2025), the asset qualifies for the higher “OBBA law update” rate rather than the standard 40% phase-down rate.

Consequently, the 5-year and 15-year property classes are fully expensed immediately. The 27.5-year residential rental property is ineligible for bonus depreciation and is recovered using the Straight-Line method with the Mid-Month convention (starting Month 2).

Depreciation Schedule Summary

Year	5-Year Property	7-Year Property	15-Year Property	27.5-Year Property	Total Annual Depreciation
Bonus (2025)	\$67,245	\$0	\$13,502	\$0	\$80,747
2025	\$0	\$0	\$0	\$4,942	\$4,942
2026	\$0	\$0	\$0	\$5,648	\$5,648
2027	\$0	\$0	\$0	\$5,648	\$5,648
2028	\$0	\$0	\$0	\$5,648	\$5,648
2029	\$0	\$0	\$0	\$5,648	\$5,648
2030	\$0	\$0	\$0	\$5,648	\$5,648
2031	\$0	\$0	\$0	\$5,648	\$5,648
2032	\$0	\$0	\$0	\$5,648	\$5,648
2033	\$0	\$0	\$0	\$5,648	\$5,648
2034	\$0	\$0	\$0	\$5,648	\$5,648
2035	\$0	\$0	\$0	\$5,648	\$5,648
2036	\$0	\$0	\$0	\$5,648	\$5,648
2037	\$0	\$0	\$0	\$5,648	\$5,648
2038	\$0	\$0	\$0	\$5,648	\$5,648

Year	5-Year Property	7-Year Property	15-Year Property	27.5-Year Property	Total Annual Depreciation
2039	\$0	\$0	\$0	\$5,648	\$5,648
2040	\$0	\$0	\$0	\$5,648	\$5,648
2041	\$0	\$0	\$0	\$5,648	\$5,648
2042	\$0	\$0	\$0	\$5,648	\$5,648
2043	\$0	\$0	\$0	\$5,648	\$5,648
2044	\$0	\$0	\$0	\$5,648	\$5,648
2045	\$0	\$0	\$0	\$5,648	\$5,648
2046	\$0	\$0	\$0	\$5,648	\$5,648
2047	\$0	\$0	\$0	\$5,648	\$5,648
2048	\$0	\$0	\$0	\$5,648	\$5,648
2049	\$0	\$0	\$0	\$5,648	\$5,648
2050	\$0	\$0	\$0	\$5,648	\$5,648
2051	\$0	\$0	\$0	\$5,648	\$5,648
2052	\$0	\$0	\$0	\$3,530	\$3,530
Totals	\$67,245	\$0	\$13,502	\$155,333	\$236,080

Tax Compliance Notes

1. Bonus Depreciation (100%): According to the rules provided for the “OBBA law update,” property acquired and placed in service after January 19, 2025, qualifies for 100% bonus depreciation. Your property (placed in service Feb 1, 2025) meets this criterion. This allows the 5-year and 15-year assets to be fully deducted in the “Bonus” row, leaving a basis of \$0 for future years.

2. Residential Rental Property (27.5-Year): Real property is not eligible for bonus depreciation. * **Method:** Straight-Line (SL). * **Convention:** Mid-Month. * **Calculation:** For property placed in service in February (Month 2), the IRS allows 10.5 months of depreciation in the first year. * *Annual straight-line amount:* $\$155,333 \div 27.5 = \$5,648.47$. * *Year 1 (2025):* $\$5,648.47 \times (10.5 \div 12) = \$4,942$. * *Final Year (2052):* Represents the remaining 7.5 months of life to complete the 27.5-year term.

3. Conventions: The Half-Year convention was technically applied to the 5-year and 15-year property, but because 100% bonus depreciation claimed the entire basis upfront, the convention does not impact the mathematical result for those classes in this specific scenario.

Methodology

This cost segregation study was conducted in accordance with IRS guidelines and the Cost Segregation Audit Techniques Guide (Publication 5653). The study utilized the Residual Estimation Method combined with Replacement Cost New Less Depreciation (RCNLD) to classify and value property components across different MACRS depreciation categories.

This study employs the IRS-compliant Residual Estimation Method as outlined in Chapter 3, Section C.4 of the Cost Segregation Audit Techniques Guide. The comprehensive methodology, including detailed regulatory framework, valuation procedures, and compliance standards, is provided in **Appendix A: Methodology**. The complete listing of all individual assets with specifications, quantities, unit costs, adjustments, and allocated costs is provided in **Appendix B: Detailed Asset Schedule**. Supporting source materials are included in **Appendix C: Reference Documentation**.

This study was prepared in accordance with IRS guidelines and industry standards. The classifications and valuations presented are based on current regulations and may be subject to IRS interpretation.

Appendix A

Methodology

Detailed regulatory framework, valuation procedures, and compliance standards

Cost Segregation Study Methodology for Single-Family Residential Real Estate

Executive Summary

This methodology provides a robust, IRS-compliant framework for conducting cost segregation studies on single-family residential properties. By integrating the Residual Estimation Method with the Replacement Cost New Less Depreciation (RCNLD) approach, it ensures precise asset classification and valuation, optimizing tax benefits while adhering to IRS guidelines, including Revenue Procedure 87-56, Treasury Regulation 1.167(a)-1, and Treasury Regulation 1.263(a)-1. Tailored for single-family residences, the methodology addresses the diverse depreciation periods of assets—5-year personal property, 7-year property, 15-year land improvements, and 27.5-year structural components—through detailed documentation and quality control, ensuring audit defensibility and alignment with the IRS Cost Segregation Audit Techniques Guide (Publication 5653, 2-2025).

Regulatory Framework and Compliance

IRS Guidelines and Standards

The methodology complies with IRS standards outlined in the Cost Segregation Audit Techniques Guide, ensuring accurate depreciation under the Modified Accelerated Cost Recovery System (MACRS). Key regulations include:

- **Revenue Procedure 87-56:** Defines asset classes for MACRS depreciation.
- **Revenue Procedure 2004-34:** Provides safe harbor guidelines for compliance.
- **Treasury Regulation 1.167(a)-1:** Governs general depreciation rules.
- **Treasury Regulation 1.263(a)-1:** Guides capital expenditure and repair allocations.

The approach incorporates IRS-recommended elements, such as detailed asset classification, standardized nomenclature, and comprehensive documentation, as specified in Chapter 4 of the Audit Techniques Guide, ensuring transparency and audit readiness.

Valuation Methodology

Residual Estimation Method

The Residual Estimation Method, endorsed by the IRS in Chapter 3, Section C.4 of the Audit Techniques Guide, serves as the primary valuation approach. It allocates the total property basis—typically the purchase price or adjusted basis—among components based on their current replacement costs adjusted for depreciation. This method is ideal for single-family residences, where assets like appliances (5-year property) and structural elements (27.5-year property) require distinct depreciation schedules to maximize tax deductions.

Application Process

1. **Inspection and Classification:** Conduct a thorough inspection to identify and classify components into IRS depreciation categories:
 - 5-year personal property (e.g., appliances, removable floor coverings)
 - 7-year property (e.g., security systems)
 - 15-year land improvements (e.g., driveways, landscaping)
 - 27.5-year residential real property (e.g., foundations, integral HVAC)
2. **Component Valuation:** Determine the Replacement Cost New (RCN) for each component, adjust for physical condition and functional obsolescence, and calculate its fair market value.
3. **Basis Allocation:** Allocate the total property basis proportionally using the formula:

$$\text{Component Allocated Value} = (\text{Component Adjusted Value} / \text{Total Adjusted Values}) \times \text{Total Property Basis}$$

Where: - **Component Adjusted Value** = RCNLD after adjustments - **Total Adjusted Values** = Sum of all component RCNLD values - **Total Property Basis** = Purchase price or adjusted basis

This formula ensures precise, IRS-compliant cost allocation.

Replacement Cost New Less Depreciation (RCNLD)

The RCNLD methodology, detailed in Chapter 4, Section C.3 of the Audit Techniques Guide, calculates the current economic value of components by determining the cost to replace them with modern equivalents and applying depreciation

adjustments. This is critical for single-family residences, where assets like kitchen appliances or landscaping may require significant depreciation adjustments due to age or technological obsolescence.

RCNLD Process

1. Replacement Cost New (RCN):

$$\text{RCN} = \text{Unit Cost} \times \text{Quantity}$$

Sources include Craftsman 2025 National Repair & Remodeling Estimator and Price Search market research.

2. Time Adjustments: Using Craftsman 2025 Building Cost Historical Index:

$$\text{Time Adjusted Cost} = \text{RCN} \times (\text{Current Year Factor} / \text{Source Year Factor})$$

3. Location Adjustments:

$$\text{Location Adjusted Cost} = \text{Time Adjusted Cost} \times \text{Location Multiplier}$$

Using Craftsman 2025 Area Modification Factors (e.g., Denver: 1.11; Birmingham: 1.03).

4. Physical Depreciation: Physical depreciation reflects the loss in value due to wear and tear, aging, maintenance history, and environmental damage, assessed through detailed visual inspections. This step is critical for single-family residences, where components like flooring, roofing, or HVAC systems may exhibit varying degrees of deterioration based on usage and maintenance. The assessment process involves:

- **Visual Inspection:** Evaluators examine each component for signs of wear, such as scratches on hardwood floors, rust on metal fixtures, or cracks in concrete driveways.
- **Maintenance History Review:** Documentation of repairs, replacements, or upgrades is analyzed to determine the component's remaining useful life (e.g., a well-maintained roof may retain higher value than one neglected for a decade).
- **Environmental Factors:** Exposure to elements like moisture, UV radiation, or extreme temperatures is considered, particularly for exterior components like siding or landscaping.
- **Condition Rating Assignment:** Based on the inspection, components are assigned a condition rating with corresponding multipliers to reflect their current state:

Condition	Multiplier	Description	Examples
Excellent	1.0	Like new condition with little to no wear	Newly installed appliances or freshly paved driveways
Good	0.8	Normal wear with full functionality	Hardwood floors with minor scratches, functional HVAC with regular maintenance
Fair	0.6	Worn, aging, but usable conditions	Faded exterior paint, aging carpet with visible wear but still functional
Poor	0.4	Assets nearing the end of their useful life	Leaking roofs requiring replacement, heavily worn countertops with damage
Salvage	0.15	Functionally obsolete or requiring replacement	Cracked concrete walkways, outdated electrical wiring unsafe for use

• Application Examples:

- **Hardwood Flooring:** A 10-year-old hardwood floor with minor scratches but regular polishing may be rated “Good” (0.8 multiplier), reducing its value by 20% to account for surface wear.

- **Roofing:** A 20-year-old asphalt shingle roof with visible granule loss and minor leaks may be rated “Poor” (0.4 multiplier), reflecting significant deterioration and nearing the end of its useful life.
- **Appliances:** A 5-year-old refrigerator with normal wear but full functionality may be rated “Good” (0.8 multiplier), while a 15-year-old unit with frequent repairs may be rated “Poor” (0.4 multiplier).
- **Driveways:** A concrete driveway with significant cracks and weathering may be rated “Salvage” (0.15 multiplier), indicating it is functionally obsolete and requires replacement.

- **Documentation:** Each assessment is supported by photographs, inspector notes, and maintenance records to ensure IRS compliance and audit defensibility.

5. **Functional Obsolescence:** Adjust for outdated design or technology. Functional obsolescence is assessed by comparing assets to current market standards, considering technological advancements, energy efficiency, market preferences, and code compliance. Examples include:

- **High Obsolescence:**
 - **Single-Zone HVAC Systems:** Older systems lack the efficiency and zoning capabilities of modern multi-zone units, reducing their value due to higher energy costs and limited climate control (e.g., a 15-year-old single-zone system may warrant a 30-50% reduction in value).
 - **Outdated Electrical Panels:** Panels with limited capacity (e.g., 100-amp service) are insufficient for modern energy demands, such as electric vehicle charging, leading to significant obsolescence (e.g., 40% reduction).
 - **Obsolete Appliances:** 10-year-old kitchen appliances, such as non-energy-efficient refrigerators or dishwashers, are less desirable due to advancements in energy standards and smart technology (e.g., 25-35% reduction).
- **Moderate Obsolescence:**
 - **Older Plumbing Fixtures:** Fixtures like low-flow toilets from the early 2000s may not meet current water efficiency standards, warranting a moderate reduction (e.g., 15-25% reduction).
 - **Dated Lighting Systems:** Non-LED lighting fixtures, such as incandescent or early CFL systems, are less efficient and less marketable, requiring adjustments (e.g., 10-20% reduction).
- **Low/No Obsolescence:**
 - **Structural Elements:** Foundations, framing, and roofing that meet current building codes typically incur no obsolescence, as they remain fully functional (e.g., 0% reduction).
 - **Modern Windows:** Energy-efficient windows installed within the last 5 years, compliant with current standards, generally have no obsolescence (e.g., 0% reduction). Adjustments are documented with market comparisons and industry standards to ensure IRS compliance.

6. Final RCNLD:

$$\text{RCNLD} = \text{RCN} \times \text{Time} \times \text{Location} \times \text{Physical} \times \text{Functional}$$

This process ensures accurate valuation reflecting current market conditions and asset condition.

Cost Estimation Sources

Primary Cost Sources

The methodology uses reliable, IRS-compliant cost sources:

Source	Coverage	Application
RSMeans Building Construction Cost Data	Comprehensive construction costs	Structural components, HVAC systems, electrical work
Craftsman 2025 National Repair & Remodeling Estimator	Materials, labor, overhead	Flooring, fixtures, site improvements
Price Search Market Research	Real-time pricing	Appliances, lighting, specialized equipment

Comparable Item Selection

Comparable items meet IRS standards for functional equivalence, quality comparability, market context, and timing relevance (Chapter 4, Section C.5). The selection process involves: 1. Searching for items with specific descriptions. 2. Screening for functional and quality alignment. 3. Verifying availability in residential markets. 4. Documenting steps for audit defense.

Adjustment Methodologies

Time Adjustments

Time adjustments convert historical costs to current values using RSMeans Historical Cost Indices or Craftsman 2025 Building Cost Historical Index:

$$\text{Multiplier} = \text{Current Year Factor} / \text{Source Year Factor}$$

Location Adjustments

Location adjustments reflect regional cost variations using Craftsman 2025 Area Modification Factors:

$$\text{Location Multiplier} = 1 + (\% \text{ Adjustment} / 100)$$

Factors include labor, equipment, material costs, and local conditions.

Physical Depreciation Assessment

Physical depreciation, as detailed above, is assessed through visual inspection, evaluating wear, aging, maintenance, and environmental damage. The standardized condition multipliers and examples provided ensure consistent application, with detailed documentation to support IRS compliance.

Functional Obsolescence Assessment

Functional obsolescence is evaluated by comparing assets to current market standards, considering technological advancements, energy efficiency, market preferences, and code compliance. Detailed examples, as provided above, illustrate high, moderate, and low/no obsolescence scenarios, with adjustments supported by market data and industry standards to meet IRS requirements.

Asset Classification Standards

IRS Classification Framework

Assets are classified per Chapter 6, Section C of the Audit Techniques Guide:

Property Type	Recovery Period	Depreciation Method	Examples
5-Year Property (§ 1245)	5 years	200% declining balance or straight-line	Appliances, removable floor coverings
7-Year Property (§ 1245)	7 years	200% declining balance or straight-line	Security systems, items with no class life
15-Year Property (§ 1245/§ 1250)	15 years	150% declining balance or straight-line	Driveways, landscaping
27.5-Year Property (§ 1250)	27.5 years	Straight-line only	Foundations, integral HVAC

Classification Decision Framework

- **Permanence Test:** Evaluates attachment, ease of removal, and adaptability.
- **Functional Relationship Test:** Assesses necessity for building operation, impact on value, and system integration.

These tests ensure accurate classification and depreciation treatment per IRS standards.

Quality Assurance and Audit Defense

Documentation Standards

Comprehensive documentation ensures audit defensibility (Chapter 4, Section D): - **Cost Support:** Detailed estimates, comparable item justifications, adjustment worksheets, and market research. - **Physical Evidence:** Photographs, inspection reports, condition assessments, and asset records. - **Audit Defense:** Organized files, verified calculations, expert qualifications, and regulatory compliance verification.

Limitations and Assumptions

Methodology Limitations

- **Data Availability:** Dependence on current cost data.
- **Subjective Assessments:** Condition and obsolescence evaluations.
- **Market Variability:** Fluctuating economic conditions.
- **Regulatory Interpretation:** Potential variations in IRS application.

Key Assumptions

- Cost data sources are accurate and current.
- Market conditions remain stable.
- Asset classifications align with IRS interpretations.
- Depreciation periods are correctly applied.
- Physical inspections are thorough.

Conclusion

This methodology provides a comprehensive, IRS-compliant framework for cost segregation studies on single-family residential properties. By combining the Residual Estimation Method with RCNLD, it delivers precise valuations, maximizes tax benefits, and ensures audit defensibility through rigorous documentation and quality control. Tailored to the unique needs of single-family residences, it aligns with IRS guidelines and industry standards, effectively serving taxpayers and tax authorities.

Appendix B

Detailed Asset Schedule

Complete listing of all individual assets with specifications, quantities, unit costs, adjustments, and allocated costs

Detailed Asset Schedule

Luxury Vinyl Plank Flooring



Classification: 5-year

Category: flooring

Quantity: 530 square feet

Description

Wood-look luxury vinyl plank (LVP) flooring installed throughout the bedroom area.

Cost Estimate

Source: craftsman

Unit: SF

Unit Cost: \$15.20

Description: Plank, 4"W x 36"L to 48"L, self-adhesive, Premium, approx. 5.0mm T

Justification: Best functional match for luxury vinyl plank (LVP) flooring, a premium resilient vinyl product with wood-look appearance, from the Craftsman database under resilient flooring planks. Selected premium grade to align with 'luxury' description. Installation operation and SF unit compatible with the MACRS item's square feet quantity unit. Page 327 provides traceability. Chose AvgPriceInclOandP for complete cost including overhead and profit.

Adjustments

physical (1.0000): The Luxury Vinyl Plank Flooring appears to be in excellent condition with no visible signs of wear, tear, staining, scratches, or fading. It looks clean and well-maintained, suggesting it is relatively new, likely less than 2 years old based on the crisp appearance and lack of aging indicators such as discoloration or surface dullness. There is no evidence of damage, corrosion, or poor upkeep. For physical obsolescence assessment, given the like-new state, the remaining value percentage is calculated as 100% of original value, resulting in a multiplier of 1.0.

functional (1.0000): No functional obsolescence: Luxury vinyl plank (LVP) flooring is a modern, durable, and water-resistant option that mimics wood aesthetics while offering superior maintenance and affordability compared to natural materials. Current market standards favor LVP for residential bedrooms due to its efficiency and alignment with user preferences for low-maintenance, stylish flooring. The core function of providing a stable, attractive surface has not evolved to render this design outdated. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$15.20 \times 530 = \8056.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$8136.56

Wall-to-Wall Carpet



Classification: 5-year

Category: flooring

Quantity: 93 square feet

Description

Beige plush wall-to-wall carpeting throughout the bedroom

Cost Estimate

Source: craftsman

Unit: SY

Unit Cost: \$71.20

Description: Nylon, thick pile density

Justification: Selected as the best functional match for 'beige plush wall-to-wall carpeting' due to plush typically referring to a soft, dense cut pile nylon carpet. This premium quality option aligns with the description's implication of a comfortable bedroom flooring. Unit is SY (square yards), compatible with square feet (convertible by factor of 9). Chose AvgPriceInclOandP from page 72 of the Craftsman estimator for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The beige plush wall-to-wall carpet in the bedroom appears clean, even, and free of stains, matting, fraying, or discoloration. No visible wear paths, damage, or deterioration is evident from the image. It looks well-maintained and like new, suggesting a young age of less than 2 years. Based on these visual indicators of excellent condition with no physical obsolescence, the remaining value percentage is 100%. Multiplier calculated as 1.0 (no adjustment needed).

functional (1.0000): No functional obsolescence: Wall-to-wall carpet, including beige plush varieties, continues to serve its core functions of floor covering, underfoot comfort, sound absorption, and thermal insulation without significant technological or design evolution rendering it outdated. Current market standards still include carpet as a viable option in residential settings, particularly bedrooms, with no inefficiency relative to alternatives that impacts value. Basic and timeless asset; no adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

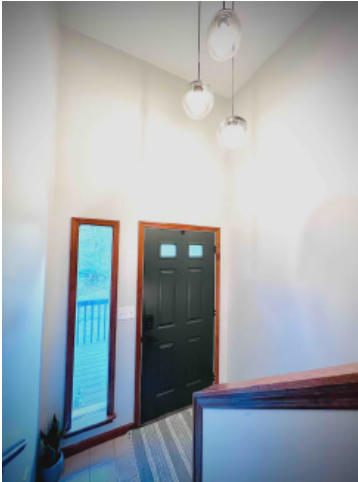
Cost Summary

Base Cost: $\$71.20 \times 93 = \6621.60

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$6687.82

Glass Pendant Light Fixtures



Classification: 5-year

Category: lighting

Quantity: 3 each

Description

Cluster of three decorative glass pendant light fixtures hanging from ceiling in entry/foyer area, providing ambient lighting with modern glass globes on separate cords.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$270.00

Description: Ceiling fixture, surface mounted Premium grade

Justification: Closest functional match for installing decorative glass pendant light fixtures on the ceiling in an entry/foyer area. Selected premium grade incandescent ceiling fixture as an approximation for modern decorative hanging lights with glass globes, from page 270 of the Craftsman estimator. Chose Sm volume based on quantity of 3, with compatible EA unit. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The glass pendant light fixtures are in excellent condition, appearing like new with clear, undamaged glass globes and no visible scratches, fading, corrosion, or other signs of wear. The fixtures show evidence of good maintenance and cleanliness, suggesting a recent installation or well-preserved state. Based on visual assessment, the age appears modern, with no deterioration, leading to a remaining value percentage of 100%, calculated as multiplier 1.0 for no physical obsolescence.

functional (1.0000): No functional obsolescence: Decorative glass pendant light fixtures with modern glass globes provide timeless ambient lighting in entry areas. Pendant designs remain popular and efficient in current market standards, adaptable to LED bulbs without significant design flaws. No evolution in user needs or technology renders them outdated. Adjustment: 1.0

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$270.00 \times 3 = \810.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$818.10

Smart Lock Keypad Deadbolt



Classification: 5-year

Category: technology

Quantity: 1 each

Description

Electronic keypad entry deadbolt/smart lock installed on front/main entry door, with keypad visible on exterior face.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$179.00

Description: Most comparable item: Philips WiFi Keypad Door Lock with Handle, Built-in WiFi, APP/Voice/Fingerprint/Passcode Unlock

Justification: This smart deadbolt features an exterior keypad for keyless entry, supports app/voice/fingerprint/passcode unlock, auto-lock, and is designed for front doors, closely matching the target's electronic keypad functionality and installation.

Adjustments

physical (1.0000): The Smart Lock Keypad Deadbolt appears to be in excellent condition based on the image analysis. Visually, the keypad is clean, with no apparent scratches, dents, fading, corrosion, or discoloration. It shows no signs of material deterioration, cracks, or weathering, suggesting it is relatively new or well-maintained. There is no evidence of damage, malfunction, or poor upkeep. Given the lack of wear and tear, the asset is assessed as like new, resulting in no physical obsolescence. The remaining value percentage is calculated as 100% (multiplier of 1.0) per the condition rating system for Excellent condition.

functional (1.0000): No functional obsolescence: The smart lock keypad deadbolt offers electronic keyless entry via keypad, which is consistent with current market standards for residential security. Modern smart locks frequently include keypad functionality alongside app integration, and there has been no significant technological evolution rendering this design outdated or inefficient compared to alternatives. Core function of secure, code-based access remains relevant and effective. Adjustment: $1.0 - 0.00 = 1.0$

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$179.00 \times 1 = \179.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$180.79

Potted Snake Plant



Classification: 5-year

Category: art

Quantity: 1 each

Description

Decorative snake plant in ceramic floor pot/planter located in corner near window in entryway.

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$129.00

Description: Most comparable item: Faux Potted Snake Plant

Justification: This handcrafted faux snake plant in a pot matches the target as a decorative artificial Sansevieria suitable for floor placement in an entryway corner near a window, with a realistic design and size appropriate for the setting.

Adjustments

physical (1.0000): The potted snake plant appears to be in excellent condition, with healthy, upright green leaves showing no signs of wilting, discoloration, or damage. The ceramic pot looks clean and undamaged, with fresh soil visible. No evidence of pests, neglect, or aging issues is present, indicating it is like new and fully functional. Estimated age is mature but well-maintained, with no depreciation factors observed. Remaining value percentage calculated at 100% based on pristine visual condition.

functional (1.0000): No functional obsolescence: The potted snake plant is a basic decorative element using a timeless natural asset (living plant) in a simple ceramic pot. Its function for aesthetic enhancement and air purification has not evolved significantly with technology or design standards; modern alternatives remain similar in form and purpose. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$129.00 \times 1 = \129.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$130.29

Metal Bed Frame



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Black metal platform bed frame with headboard and footboard rails.

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$229.99

Description: Most comparable item: Black Metal Queen Platform Bed Frame with Headboard and Footboard - No Box Spring Required, 660 lbs Capacity

Justification: This black metal platform bed frame matches closely with its sturdy metal construction, included headboard and footboard rails, queen size compatibility, no box spring requirement, and 660 lbs weight capacity for a new product from a credible U.S. retailer.

Adjustments

physical (1.0000): The Metal Bed Frame appears to be in excellent condition, estimated to be relatively new based on its clean, undamaged appearance and lack of visible wear. There are no signs of scratches, dents, corrosion, or fading on the black metal structure. The frame looks well-maintained and fully intact, with no evidence of deterioration or repairs needed. This assessment assigns a multiplier of 1.0, indicating no physical obsolescence and 100% remaining value, as it shows little to no wear typical of an item in like-new state.

functional (1.0000): No functional obsolescence: The metal bed frame is a simple, basic furniture item designed to support a mattress, a function that has remained unchanged over time. Modern bed frames may include adjustable features or storage, but this standard platform design with headboard and footboard rails is still widely used and efficient relative to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$229.99 \times 1 = \229.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$232.29

Mattress



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Twin size mattress placed on the metal frame.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$349.00

Description: Most comparable item: Nectar Classic 12" Twin Mattress (New Version) - Medium Firm - Contouring Memory Foam

Justification: This twin size memory foam mattress provides similar support and comfort to the target twin mattress, suitable for placement on a metal frame.

Adjustments

physical (0.8000): The twin size mattress appears to be in good condition based on the image. It is neatly made with clean bedding, showing no visible signs of excessive wear, stains, sagging, or damage. The overall setup suggests regular maintenance and normal aging for a 3-5 year old mattress in a low-use environment. Visual indicators include crisp linens without fading or tears, and the mattress surface looks flat and supportive under the covers. Depreciation assessment: Assuming a useful life of 7-10 years for a mattress, with minimal deterioration observed, the remaining value is estimated at 80%, calculated as 1.0 minus 20% for normal wear over approximately 4 years (straight-line depreciation approximation).

functional (1.0000): No functional obsolescence: A twin size mattress serves its core function of providing a sleeping surface, which has not changed significantly over time. While modern mattresses may offer advanced materials for better support and comfort, a standard mattress is not outdated or inefficient compared to current standards, similar to basic furnishings where design evolution does not impact depreciable value assessment.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$349.00 \times 1 = \349.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$281.99

Storage Armoire/Dresser



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Freestanding two-tone storage armoire/dresser featuring five drawers and a side cabinet, raised on metal legs.

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$394.00

Description: Most comparable item: Coaster Woodmont 5-Drawer Bedroom Chest

Justification: This freestanding farmhouse-style chest features five drawers for clothing storage, closely matching the target's drawer count and bedroom organization function, though without a side cabinet or metal legs.

Adjustments

physical (1.0000): The storage armoire/dresser appears to be in excellent condition. Visual inspection shows no signs of wear, scratches, dents, discoloration, or damage. It looks clean and well-maintained, suggesting it is relatively new or recently installed, with an estimated age of less than 2 years. Based on the condition rating system, it qualifies as 'Excellent' with a multiplier of 1.0, indicating no physical obsolescence and full remaining value.

functional (1.0000): No functional obsolescence: The freestanding storage armoire/dresser is a basic furniture piece for clothing and item storage via drawers and cabinets. Its core function remains unchanged from modern standards, with no significant technological or design evolution rendering it inefficient or outdated. Basic furniture like this is timeless and meets current user needs without obsolescence. Adjustment: 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$394.00 \times 1 = \394.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$397.94

Side Table



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Small round wooden side table/nightstand adjacent to the bed.

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$107.12

Description: Most comparable item: Tatayosi Round Wooden Small End Table Side Table Coffee Table Bedside Table Night Stand

Justification: This small round wooden end table serves as a bedside nightstand with compact design suitable for placement adjacent to the bed, matching the target's key features of size, shape, and material.

Adjustments

physical (0.8000): The side table is a small round wooden nightstand adjacent to the bed. It appears to be in good condition with no visible scratches, dents, discoloration, or cracks. The wood finish looks well-maintained and smooth, indicating minimal aging or wear. Estimated age is recent (under 5 years based on modern style and condition). This suggests normal wear for its use, corresponding to a Good condition rating. The multiplier of 0.8 represents 80% remaining value, calculated as full value minus 20% for minor expected depreciation due to light usage.

functional (1.0000): No functional obsolescence: A small round wooden side table/nightstand is a basic, timeless piece of furniture. Its core function of providing a surface for items adjacent to a bed has not evolved with technology or design standards. It remains efficient and meets current user expectations without inefficiency compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$107.12 \times 1 = \107.12

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$86.55

Table Lamp



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Portable table lamp with white shade sitting on top of the dresser.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$315.00

Description: Most comparable item: Flowerpot Portable LED Table Lamp Matte White

Justification: This rechargeable, dimmable LED table lamp in matte white with an integrated shade provides a portable lighting solution that matches the target item's portability, white aesthetic, and suitability for dresser placement.

Adjustments

physical (1.0000): The table lamp appears to be in excellent condition with no visible signs of wear, scratches, dents, fading, or corrosion. The white shade is clean and undamaged, and the base shows no deterioration. Based on visual cues, it looks like new, estimated age under 2 years, with full functionality and no evidence of maintenance needs. Depreciation assessment: Minimal physical obsolescence due to pristine condition; remaining value percentage calculated at 100% (multiplier 1.0) as it exhibits no aging or damage.

functional (1.0000): No functional obsolescence: The portable table lamp provides basic localized lighting, a timeless function unchanged by modern advancements. While LED and smart lamps offer improved efficiency and features, this simple design meets user needs without significant inefficiency compared to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$315.00 \times 1 = \315.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$318.15

Bedding Set



Classification: 5-year

Category: other

Quantity: 1 each

Description

Set including comforter, sheets, throw blanket, and assorted decorative pillows on the bed.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$31.34

Description: Most comparable item: Bedsure Oversized Queen Comforter Set - 7 Pieces Reversible Navy Bedding

Justification: This 7-piece bedding set includes a comforter, fitted and flat sheets, pillowcases, and shams, providing a complete and versatile bedding ensemble similar to the targeted set with core essentials like comforter and sheets.

Adjustments

physical (1.0000): The bedding set, including comforter, sheets, throw blanket, and pillows, appears to be in excellent condition with no visible signs of wear, stains, fading, or damage. It looks neatly arranged and vibrant, suggesting it is relatively new or well-maintained, with an estimated age of less than 1 year. Visual indicators such as crisp fabrics, even colors, and absence of wrinkles or frays support a like-new state. Calculation: Assigned Excellent rating, resulting in a remaining value multiplier of 1.0 (no physical obsolescence).

functional (1.0000): No functional obsolescence: A bedding set consisting of comforter, sheets, throw blanket, and decorative pillows serves the timeless function of providing comfort, warmth, and bedding aesthetics. While material innovations exist (e.g., moisture-wicking fabrics), the core design and utility have not evolved significantly to render this basic asset inefficient compared to modern standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$31.34 \times 1 = \31.34

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$31.65

Towel bar



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Wall-mounted towel bar (metal) with mounting brackets on bathroom wall

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$22.00

Description: Towel bars, square or round Chrome, 18" to 36" long Standard

Justification: Exact match for wall-mounted metal towel bar installation in bathroom, as chrome is a metal finish, with standard quality fitting the unspecified details, from page 41 of the Craftsman estimator. Unit Ea matches each, and operation is Install for new fixture. Selected AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The towel bar is a wall-mounted metal fixture in the bathroom, appearing clean and undamaged with no visible scratches, dents, corrosion, or discoloration. It integrates well with the modern bathroom setup, suggesting limited age (likely 1-3 years) and good maintenance. Visual signs indicate like-new condition with minimal wear from use. Depreciation assessment: No significant physical obsolescence observed, remaining value estimated at 100% of original, calculated by assigning full value multiplier due to excellent condition.

functional (1.0000): No functional obsolescence: The towel bar is a basic, timeless fixture designed to hold towels, with no significant evolution in technology or design affecting its core function. Modern alternatives remain similarly simple metal bars, often with minor aesthetic variations but no efficiency gains necessitating obsolescence adjustment. Comparable to standard doors or windows, it meets current user needs without inefficiency.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$22.00 \times 1 = \22.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$22.22

Bath towel



Classification: 5-year

Category: other

Quantity: 1 each

Description

Blue patterned bath towel hanging on towel bar

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$19.95

Description: Most comparable item: Dorm Turkish Organic Cotton Sky Blue Striped Bath Towel

Justification: This blue striped bath towel is patterned with white stripes on sky blue organic Turkish cotton, matching the target's color, pattern, and bath towel type with similar dimensions of 27" x 50".

Adjustments

physical (1.0000): Detailed explanation of the depreciation assessment including age, visual signs, and calculation

functional (1.0000): No functional obsolescence: A bath towel is a simple, timeless personal care item whose core function of absorbing water and drying the body has not changed. While modern towels may use advanced materials like microfiber for faster drying, a standard blue patterned cotton towel remains fully effective and meets current user expectations without inefficiency. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$19.95 \times 1 = \19.95

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$20.15

Corner wall shelf



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Wall-mounted corner shelf (triangular) above toilet

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$82.20

Description: Glass or mirror shelf, chrome

Justification: Closest functional match for a wall-mounted corner shelf (triangular) above toilet is the installation of a glass or mirror shelf in chrome, 18" long, from page 38 of the Craftsman estimator. This provides a reasonable approximation for a simple bath accessory shelf installation with compatible unit (Ea) and operation (Install). Selected the base cost option for a basic fixture. Used AvgPriceInclOandP for comprehensive pricing including overhead and profit.

Adjustments

physical (1.0000): The corner wall shelf appears to be in excellent condition with no visible signs of wear, scratches, dents, fading, or deterioration. It looks modern and well-maintained, with a plant pot placed on it indicating regular use without damage. Estimated age is recent (less than 5 years), and overall upkeep is high. No physical obsolescence observed, resulting in a full remaining value multiplier of 1.0 (0% depreciation).

functional (1.0000): No functional obsolescence: The corner wall shelf is a basic, timeless storage fixture with no significant evolution in design or technology. Its triangular shape efficiently utilizes corner space above the toilet, aligning with current standards for bathroom storage. Function remains unchanged and effective compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$82.20 \times 1 = \82.20

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$83.02

Small planter decor



Classification: 5-year

Category: art

Quantity: 1 each

Description

Small white ribbed planter sitting on shelf

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$139.00

Description: Most comparable item: Ortice Round White Indoor/Outdoor Planter Short

Justification: This small white ceramic planter offers a clean, modern look ideal for shelf decor, comparable in size and style to a ribbed white indoor planter.

Adjustments

physical (1.0000): The small white ribbed planter shows no signs of wear, scratches, discoloration, or damage. It appears clean, like new, and well-maintained with no visible aging or deterioration.

functional (1.0000): No functional obsolescence: The small white ribbed planter is a basic decorative item designed to hold plants on a shelf. Its core function has not evolved significantly with technology or modern standards; simple planters remain timeless and efficient for their purpose, similar to basic landscaping elements. No loss in value due to obsolescence. Adjustment: 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$139.00 \times 1 = \139.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$140.39

Decorative jar/candle



Classification: 5-year

Category: other

Quantity: 1 each

Description

Small decorative cylinder item or candle placed on toilet tank lid (movable decor)

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$15.00

Description: Most comparable item: Dashi Cotton Ball Jar Allure Home Creations: Ceramic Bathroom Canister, Hand Washable

Justification: This small ceramic cylinder jar is designed for bathroom storage like cotton balls, matching the decorative, movable cylinder style for toilet tank lid placement.

Adjustments

physical (1.0000): The decorative jar/candle on the toilet tank lid appears to be in excellent condition. It shows no visible signs of wear, scratches, discoloration, or damage. The glass is clear and clean, suggesting it is relatively new or well-maintained with minimal aging. As a movable decor item, its estimated age is recent based on pristine appearance. Depreciation assessment: No physical obsolescence evident, so remaining value percentage is 100%. Multiplier assigned: 1.0.

functional (1.0000): No functional obsolescence: Decorative jar/candle is a simple, timeless movable decor item for aesthetic purposes. Its core function of providing visual appeal on a toilet tank has not changed with technological or design evolution; modern alternatives (e.g., contemporary jars or LED candles) do not render it inefficient or outdated in function. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$15.00 \times 1 = \15.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$15.15

Toilet brush



Classification: 5-year

Category: other

Quantity: 1 each

Description

Toilet cleaning brush visible behind toilet

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$21.99

Description: Most comparable item: Invisibrush® Hidden Toilet Brush

Justification: This toilet brush mounts behind the toilet tank for easy access and floor-free storage, closely matching a visible behind-toilet placement with sturdy bristles, angled handle, and ventilated holder for effective cleaning.

Adjustments

physical (0.8000): The toilet brush appears to be in good condition with normal wear and tear visible on the bristles from regular use, but no significant fraying, discoloration, or damage. Estimated age is 1-2 years based on the minimal deterioration. It is clean and functional, contributing to a remaining value of 80% of original cost, calculated as full value minus 20% for typical usage wear.

functional (1.0000): No functional obsolescence: Toilet brush is a simple, timeless cleaning tool with unchanged core function for manual toilet cleaning. No significant technological or design evolution has rendered it outdated or inefficient compared to current standards. Basic manual tools like this do not qualify for obsolescence adjustment.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$21.99 \times 1 = \21.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$17.77

Bathroom Vanity



Classification: 5-year

Category: cabinetry

Quantity: 1 each

Description

White wooden bathroom vanity with multiple drawers and open shelving underneath, featuring a white quartz countertop and integrated sink basin.

Cost Estimate

Source: craftsman

Unit: LF

Unit Cost: \$280.00

Description: Sink base cabinets, installation of, per linear foot. Includes cabinet, hardware, leveling, shimming and fastening.

Justification: Best functional match for bathroom vanity with integrated sink basin, equivalent to sink base cabinet installation from page 54 of the Craftsman estimator. Unit LF is compatible as vanities are measured linearly (e.g., 3-4 ft for a single unit). Selected AvgPriceInclOandP from ID 1006 for comprehensive cost including overhead and profit, as it aligns with the described white wooden construction with drawers and shelving.

Adjustments

physical (1.0000): The bathroom vanity appears to be in excellent condition, showing no visible signs of wear, scratches, dents, fading, or corrosion. The white wooden structure and quartz countertop look pristine and well-maintained, with no evidence of aging or deterioration. Based on visual cues, it seems recently installed or minimally used, estimated age under 1 year. As it exhibits like-new quality, the remaining value percentage is calculated at 100%, corresponding to no physical depreciation.

functional (1.0000): No functional obsolescence: The bathroom vanity is a basic storage and sink support unit with a modern design featuring wooden construction, drawers, shelving, quartz countertop, and integrated basin. This aligns with current standards; core function remains unchanged and efficient compared to contemporary alternatives. No significant technological or design evolution impacts its utility.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$280.00 \times 1 = \280.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$282.80

Bathroom Mirror



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Large rectangular frameless mirror mounted above the bathroom vanity, spanning the width of the vanity.

Cost Estimate

Source: craftsman

Unit: SF

Unit Cost: \$28.80

Description: Mirrors 1/4" plate glass Clear, no frame

Justification: Closest functional match for installing a large rectangular frameless mirror above a bathroom vanity, as the cost figure provides installation pricing for clear plate glass mirrors without a frame, suitable for larger sizes via square foot measurement which is convertible from 'each'. Selected from page 44 of the Craftsman estimator. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The bathroom mirror appears to be in excellent condition, showing no visible signs of wear, scratches, dents, discoloration, or corrosion. It looks clean and well-maintained, with a clear reflective surface indicating minimal age and high upkeep. Based on these visual indicators, it is assessed as like new, resulting in no physical obsolescence and a remaining value multiplier of 1.0 (100%).

functional (1.0000): No functional obsolescence: A basic frameless bathroom mirror provides reflection for grooming, a timeless function that has not evolved significantly with technology or user needs. Current market standards include identical frameless designs without inefficiency. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$28.80 \times 1 = \28.80

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$29.09

Vanity Sconces



Classification: 5-year

Category: lighting

Quantity: 2 each

Description

Pair of modern wall-mounted sconce light fixtures with white shades, installed on either side of the bathroom mirror for vanity lighting.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$134.00

Description: Wall sconce or light bar Average grade

Justification: Selected wall sconce item as it closely matches the description of wall-mounted sconce light fixtures for vanity lighting in a bathroom. Chose Average grade for modern style, small volume for typical bathroom installation. From page 270 of the Craftsman estimator, compatible unit (Ea = each). Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The vanity sconces are a pair of modern wall-mounted light fixtures with white shades, installed on either side of the bathroom mirror. Visual analysis shows they are in pristine condition with no visible scratches, dents, fading, corrosion, or discoloration on the shades or metal components. The fixtures appear clean and well-maintained, suggesting recent installation or minimal use, likely less than 1-2 years old. There are no signs of material deterioration, damage, or malfunction. Based on the condition rating system, this corresponds to 'Excellent' condition. The multiplier is calculated as 1.0, indicating 100% remaining value with no physical obsolescence.

functional (1.0000): No functional obsolescence: Modern vanity sconces are standard bathroom lighting fixtures designed for task lighting around the mirror. Their design and function align with current market standards, which emphasize even illumination for grooming without significant changes in technology or efficiency requirements beyond basic LED adoption. Assuming modern construction, they meet user expectations and building codes. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$134.00 \times 2 = \268.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$270.68

Bathroom Ceiling Light



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Central ceiling-mounted flush light fixture providing general illumination to the bathroom space.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$115.00

Description: Ceiling fixture, surface mounted Average grade

Justification: Close functional match for a central ceiling-mounted flush light fixture providing general bathroom illumination. Selected the average grade surface mounted ceiling fixture for small volume installation from page 270 of the Craftsman estimator, as it best approximates the description and purpose, with compatible 'Ea' unit. Preferred AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The Bathroom Ceiling Light is a central flush-mounted fixture visible in the image above the vanity area. It appears modern and clean with no visible signs of wear, scratches, dents, corrosion, or discoloration, indicating minimal age and excellent upkeep. The surrounding bathroom is pristine, suggesting recent installation or maintenance. Based on the absence of deterioration and full functionality implied by the bright, even illumination, the condition is assessed as Excellent. Multiplier calculated as 1.0, representing 100% remaining value with no physical obsolescence.

functional (1.0000): No functional obsolescence: The bathroom ceiling light is a basic flush-mounted fixture providing general illumination, a timeless and unchanged function. While modern lighting may incorporate LEDs or smart features, the core design and purpose of a central ceiling light remain standard and efficient compared to current market expectations. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$115.00 \times 1 = \115.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$116.15

Towel Ring



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Metal towel ring mounted on wall with hand towel.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$36.10

Description: Towel ring Average

Justification: Exact match for the installation of a metal towel ring in the bath accessories category from page 41 of the Craftsman estimator. The description aligns closely with a wall-mounted towel ring, and 'Average' quality selected as a suitable approximation for a standard metal fixture. Unit 'Ea' is compatible with 'each'. Selected AvgPriceInclOandP for comprehensive pricing including overhead and profit.

Adjustments

physical (1.0000): The towel ring is a metal fixture mounted on the wall, holding a hand towel. Visual analysis shows no signs of scratches, dents, corrosion, discoloration, or other wear. The surface appears shiny and clean, with no evidence of aging or damage. The bathroom setting looks modern and well-maintained, indicating the item is likely recent and in like-new condition. Age appears minimal (under 1 year based on pristine appearance). No physical obsolescence observed. Calculation: Full remaining value due to excellent condition, multiplier = 1.0.

functional (1.0000): No functional obsolescence: A towel ring is a basic bathroom fixture with a timeless design and unchanged core function of holding hand towels. Current market standards do not reflect significant evolution in technology, efficiency, or user needs for such simple hardware. No adjustment needed. Multiplier: 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$36.10 \times 1 = \36.10

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$36.46

Towel Bar



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Wall-mounted towel bar in shower/alcove area holding striped towel.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$22.00

Description: Towel bars, square or round Chrome, 18" to 36" long Standard

Justification: Exact functional match for wall-mounted towel bar in bath/shower area from page 41 of the Craftsman estimator. Selected standard chrome towel bar installation as it aligns with the fixture description and typical use for holding towels. Unit 'Ea' compatible with 'each'. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): Detailed explanation of the depreciation assessment including age, visual signs, and calculation

functional (1.0000): No functional obsolescence: The towel bar is a basic, timeless fixture for holding towels in a bathroom setting. Its core function has not evolved significantly with modern technology or user needs; current standards still rely on similar simple wall-mounted designs without inefficiency penalties. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$22.00 \times 1 = \22.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$22.22

Wall-Mounted Decorative Shelves



Classification: 5-year

Category: fixtures

Quantity: 2 each

Description

Two small wall-mounted decorative display shelves in alcove area (hexagonal geometric shelves/planters).

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$60.00

Description: Most comparable item: Drakestone 2-Piece Hexagon Shelves in Walnut

Justification: This set of two small floating hexagonal wall shelves, made from solid wood with dimensions of 11.75"W x 10.13"H x 4"D, is ideal for decorative display of books or plants in an alcove, closely matching the target item's size, geometric shape, and multifunctional features.

Adjustments

physical (1.0000): The wall-mounted decorative shelves appear to be in excellent condition based on the image. They show no visible signs of wear, scratches, dents, fading, or corrosion. The hexagonal design looks intact and well-integrated into the modern bathroom alcove, with healthy plants adding to the appearance of good upkeep. Estimated age is recent (property photo from 2021), suggesting minimal aging. No evidence of damage or need for repair. Therefore, no physical obsolescence is observed, resulting in a multiplier of 1.0, representing 100% remaining value without depreciation adjustment for condition.

functional (1.0000): No functional obsolescence: Wall-mounted decorative shelves, including hexagonal geometric designs, provide a basic and timeless function for display and storage that aligns with current user expectations and market standards. There has been no significant evolution in design or technology rendering them inefficient or outdated compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$60.00 \times 2 = \120.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$121.20

Housewares (Towels/Linens)



Classification: 5-year

Category: other

Quantity: 2 each

Description

Hand towels and bath towels displayed on hardware.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$32.31

Description: Most comparable item: Honey-Can-Do 3-Bar Freestanding Towel Rack with Shelf in Bamboo

Justification: This freestanding bamboo rack features three bars and a shelf designed specifically for drying and displaying hand and bath towels, matching the target hardware for towel display with comparable capacity and natural material.

Adjustments

physical (1.0000): The housewares (towels/linens) appear to be in excellent condition, showing no visible signs of wear, stains, fading, or fraying. They are neatly displayed and look like new, suggesting minimal age and good maintenance. No deterioration or damage is evident. Depreciation assessment: Assigned Excellent rating with 0% physical obsolescence, resulting in a remaining value multiplier of 1.0 (full value retained).

functional (1.0000): No functional obsolescence: Hand and bath towels are basic, timeless housewares whose core function of absorbency and drying has not evolved significantly with technology or design standards. They remain efficient and meet current user expectations without outdated features. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$32.31 \times 2 = \64.62

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$65.27

Soap Dispenser



Classification: 5-year

Category: other

Quantity: 1 each

Description

Countertop soap dispenser bottle at vanity.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$51.70

Description: Soap / Hand sanitizer dispenser, wall mounted Standard

Justification: Closest functional match for a soap dispenser at a vanity, as it serves the purpose of dispensing soap. Although the MACRS item specifies countertop placement, the wall-mounted installation from page 39 provides a reasonable approximation for cost estimation in a bath/vanity context. No exact countertop dispenser listed. Selected AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The soap dispenser is a countertop bottle at the vanity, appearing modern and well-maintained. Visual signs include no scratches, dents, fading, or corrosion; it looks clean and intact, suggesting minimal age (likely less than 1 year) and excellent upkeep. No evidence of damage or malfunction. Depreciation assessment: Assigned Excellent condition, yielding a remaining value multiplier of 1.0, as it exhibits little to no wear and is like new.

functional (1.0000): No functional obsolescence: Countertop soap dispenser bottle is a basic, manual item that dispenses liquid soap via pump action. The core function has not evolved significantly with technology or user needs; simple pump bottles remain standard and efficient in modern bathrooms. Comparable to timeless basic fixtures like standard doors or outlets. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$51.70 \times 1 = \51.70

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$52.22

Tissue Box Holder



Classification: 5-year

Category: other

Quantity: 1 each

Description

Countertop tissue box/holder on vanity.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$26.30

Description: Soap dish / holder, chrome Surface

Justification: Closest reasonable approximation for a countertop tissue box/holder on vanity, functioning as a small surface-mounted accessory in the bath area. No exact match for tissue holder exists, but soap dish/holder serves a similar purpose for countertop/vanity items. Selected from page 39 of the Craftsman estimator with compatible unit (Ea) and installation operation. Used AvgPriceInclOandP for comprehensive cost.

Adjustments

physical (1.0000): The Tissue Box Holder is a countertop item on the vanity in a modern, well-maintained bathroom. Visual signs indicate it is in excellent condition: clean, no scratches, dents, discoloration, or signs of wear; it appears like new with no evidence of aging or deterioration. Estimated age is recent, likely less than 1 year based on the pristine appearance and surrounding fixtures. No maintenance issues or damage visible. As it shows little to no wear, the remaining value percentage is 100%, resulting in a multiplier of 1.0 for physical obsolescence assessment.

functional (1.0000): No functional obsolescence: The tissue box holder is a simple countertop accessory for dispensing tissues, with no significant evolution in design or technology. Its core function remains unchanged compared to modern standards, similar to basic fixtures. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$26.30 \times 1 = \26.30

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$26.56

Exterior Floodlight



Classification: 15-year

Category: lighting

Quantity: 1 each

Description

Dual-head exterior floodlight mounted under the roof eave structure.

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$43.11

Description: Most comparable item: AWSENS 2-Light Black Outdoor Integrated LED Wall or Eave Mount Flood Light

Justification: This dual-head integrated LED floodlight is specifically designed for eave or wall mounting under roof structures, offering durable aluminum construction and adjustable heads for targeted outdoor lighting that aligns closely with the target item's specifications.

Adjustments

physical (0.8000): The exterior floodlight is mounted under the roof eave and appears to be in good condition. Visual signs include no apparent corrosion, dents, or weathering; the fixture looks intact and matches the well-maintained siding of the house, suggesting an age of approximately 5-10 years. No evidence of damage or malfunction is visible. Based on the condition rating system, it qualifies as 'Good' with normal wear and full functionality, resulting in a depreciation multiplier of 0.8 (80% remaining value).

functional (1.0000): No functional obsolescence: The dual-head exterior floodlight serves a basic lighting function that has not significantly evolved in design or efficiency requirements for general outdoor illumination. While modern alternatives may use LED technology for better energy efficiency, the core purpose and mounting design remain timeless and comparable to current standards, similar to basic electrical components. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$43.11 \times 1 = \43.11

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$34.83

Exterior Security Camera



Classification: 5-year

Category: technology

Quantity: 1 each

Description

Exterior mounted security camera under the eave/soffit on the side of the house (wired camera housing visible).

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$29.98

Description: Most comparable item: Wyze Cam OG Wired Indoor/Outdoor 1080p HD Smart Home Security Camera with Built-In Spotlight

Justification: This wired outdoor security camera is comparable as it can be mounted under eaves or soffits with visible housing, offering HD video and spotlight for exterior home monitoring.

Adjustments

physical (0.8000): The exterior security camera, mounted under the eave, appears to be approximately 5-7 years old based on the house's overall modern construction and siding condition. Visual signs include no apparent scratches, dents, corrosion, or discoloration on the white housing, which matches the clean siding and shows minimal weathering despite outdoor exposure. It looks well-maintained with no evidence of damage or malfunction. Assigned condition: Good, corresponding to normal wear and full functionality. Multiplier calculated as 0.8 representing 80% remaining value due to minor expected environmental aging without significant deterioration.

functional (0.6000): Functional obsolescence adjustment: Exterior wired security camera is outdated compared to modern wireless, high-definition IP cameras with smart features like motion detection, remote access via apps, and integration with home automation systems. Current standards emphasize wireless connectivity and advanced analytics, making wired analog or basic digital systems inefficient and less desirable. Estimated 40% functional obsolescence due to significant technology evolution in security surveillance. Adjustment: $1.0 - 0.40 = 0.60$

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$29.98 \times 1 = \29.98

Combined Adjustment Multiplier: 0.4848

Adjusted Total Cost: \$14.53

Ceiling Fan with Light



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Ceiling fan with dark blades and integrated central light fixture

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$141.07

Description: Most comparable item: Matte Black 52 in. 6-Speed Integrated LED Indoor 6-Blade Ceiling Fan with Light Kit and Remote Control

Justification: This fan features dark matte black blades, an integrated central LED light kit with dimmer, six speeds, remote control, and 52-inch size ideal for indoor rooms up to 350 sq. ft., closely matching the target's key features.

Adjustments

physical (0.8000): The ceiling fan with light appears to be in good condition based on the image analysis. Visual signs include clean, straight dark blades with no apparent scratches, dents, or corrosion, and an intact integrated light fixture showing no discoloration or damage. The overall setup suggests regular maintenance and normal aging for an estimated 5-10 year old unit in a well-kept bedroom environment. No evidence of malfunction or heavy wear is visible. Depreciation assessment: Assigned a remaining value multiplier of 0.8, reflecting 20% physical obsolescence due to typical age-related wear, calculated as standard for 'Good' condition where the item is fully functional with normal wear.

functional (1.0000): No functional obsolescence: Ceiling fan with integrated light fixture serves core functions of air circulation and illumination, which have not changed significantly over time. Basic design is timeless and efficient compared to modern alternatives, similar to standard doors or windows. Energy efficiency improvements exist (e.g., LED lights vs. traditional), but the asset is not outdated relative to current standards for general use. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$141.07 \times 1 = \141.07

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$113.98

Window Curtains and Rod



Classification: 5-year

Category: window treatments

Quantity: 1 each

Description

Floor-length green velvet curtains with supporting metal curtain rod

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$53.95

Description: Most comparable item: RYB HOME Mint Green Velvet Curtains 102 inches Long, Room Darkening, Floor-Length

Justification: This floor-length green velvet curtain set matches the target's style and material with 102-inch length for room darkening, and compatible metal rods are available on the same site.

Adjustments

physical (1.0000): The window curtains and rod are assessed for physical depreciation based on their apparent age, visual condition, and signs of deterioration. Visually, the green velvet curtains show no signs of fading, staining, tearing, or fraying, indicating minimal exposure to sunlight and dust, suggesting an age of less than 5 years. The metal rod appears straight and free of corrosion or bends, with clean attachment points. There is no evidence of repairs or replacements, and the overall upkeep is excellent, with the curtains hanging evenly and dust-free. These factors point to little to no physical obsolescence. Using the condition rating system, this corresponds to 'Excellent' condition. The depreciation calculation assumes straight-line remaining value: with full original value at 1.0 and no wear observed, the remaining percentage is 100%. Thus, multiplier = 1.0.

functional (1.0000): No functional obsolescence: Window curtains and supporting rods serve timeless functions of privacy, light control, and decoration, with no significant evolution in core design or technology. Basic manual curtains and rods remain standard and efficient compared to modern alternatives like motorized options, which are enhancements rather than necessities. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$53.95 \times 1 = \53.95

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$54.49

Television



Classification: 5-year

Category: technology

Quantity: 1 each

Description

Flat screen television sitting on the dresser

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$139.99

Description: Most comparable item: Roku Smart TV 2025 –32-Inch Select Series, 1080p Full HD TV –Roku TV with Voice Remote

Justification: This compact 32-inch flat screen LED TV matches closely in size for dresser placement and features built-in Roku streaming for easy media access.

Adjustments

physical (0.8000): The flat screen television appears to be in good condition based on visual inspection. Estimated age is modern, likely 5-7 years old given the sleek design and lack of outdated features. Visual signs include no apparent scratches, dents, fading, or corrosion on the screen or frame; it is clean and properly positioned on the dresser without signs of malfunction or heavy use. No evidence of repairs or replacements is visible. Overall upkeep is excellent, with the room appearing well-maintained. Using the condition rating system, it qualifies as ‘Good’ (normal wear, fully functional), corresponding to a remaining value multiplier of 0.8. This multiplier represents 80% of original value retained after accounting for minor potential unseen wear.

functional (0.6000): Functional obsolescence assessment: Flat screen televisions have evolved significantly with modern standards favoring 4K/8K resolutions, OLED/QLED panels, smart streaming integration, and higher energy efficiency. A generic flat screen TV on a dresser is likely lower resolution (e.g., 1080p or less) and lacks advanced features, making it inefficient and outdated relative to current alternatives. Estimated 40% functional obsolescence due to rapid technology advancements in display quality and connectivity. Adjustment: $1.0 - 0.40 = 0.60$

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$139.99 \times 1 = \139.99

Combined Adjustment Multiplier: 0.4848

Adjusted Total Cost: \$67.87

Dresser



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Light wood six-drawer dresser against the far wall

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$1699.00

Description: Most comparable item: Dawson 60" Light Brown Wood 6-Drawer Dresser

Justification: This is a light brown wood six-drawer dresser with dimensions of 60"W x 20"D x 31"H, featuring self-closing glides and a wire-brushed finish, closely matching the target item's material, drawer count, and standard size for placement against a wall.

Adjustments

physical (0.8000): The light wood six-drawer dresser appears to be in good condition, showing no visible signs of significant wear, scratches, dents, or deterioration. The wood finish looks intact and clean, with no discoloration or damage evident. Estimated age is 5-10 years based on style and upkeep. No evidence of repairs or malfunction. This corresponds to a Good condition rating, with a remaining value multiplier of 0.8 (80%), calculated as full value minus normal wear for its age.

functional (1.0000): No functional obsolescence: A standard six-drawer light wood dresser provides basic clothing storage, a function that has remained unchanged over time. Modern dressers may offer enhanced materials or aesthetics, but the core design and utility are timeless and efficient relative to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1699.00 \times 1 = \1699.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$1372.79

Bed Frame and Headboard



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Upholstered bed frame with tufted headboard

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$383.99

Description: Most comparable item: Upholstered Bed Frame with Vertical Channel Tufted Headboard Beige

Justification: This Queen-size platform bed features a tufted upholstered headboard in beige velvet, wooden slats for no box spring, and a sturdy wood frame matching the target's key upholstered tufted design and support features.

Adjustments

physical (1.0000): The Bed Frame and Headboard appears to be in excellent condition, showing no visible signs of wear, tears, stains, or damage. The upholstery is intact and clean, with a modern appearance suggesting an age of less than 5 years. No evidence of deterioration, corrosion, or poor maintenance is present. Based on the condition rating system, this qualifies as Excellent, resulting in a remaining value multiplier of 1.0, indicating no physical obsolescence.

functional (1.0000): No functional obsolescence: The bed frame and headboard are basic furniture items providing timeless support for sleeping and resting. While upholstery and tufting styles may follow trends, the core design and function have not evolved significantly with technology or efficiency standards. Current market alternatives offer similar utility without notable inefficiencies. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$383.99 \times 1 = \383.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$387.83

Mattress



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Queen size mattress on the bed frame

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$850.99

Description: Most comparable item: PressureSmart 11" Firm Mattress

Justification: This queen size firm mattress matches closely as a new, supportive option designed for standard bed frames, ideal for back and stomach sleepers with cooling features.

Adjustments

physical (0.8000): The queen size mattress appears to be in good condition based on the image analysis. Visually, it is covered with clean white sheets and a neatly arranged green blanket, showing no signs of sagging, stains, or excessive wear on the visible bedding. The bed setup suggests regular maintenance and no obvious deterioration. Estimated age is approximately 3-5 years, aligning with typical use for a 5-year MACRS asset without heavy wear. No cracks, discoloration, or damage are evident. Depreciation assessment: Assigning a 'Good' condition rating with 20% physical obsolescence (80% remaining value) due to normal aging without functional impairment.

functional (1.0000): No functional obsolescence: A standard queen size mattress provides essential sleeping support, a timeless function that has not significantly evolved in design requirements. Modern mattresses offer enhancements like better materials or cooling, but the core purpose remains unchanged, similar to basic furnishings. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$850.99 \times 1 = \850.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$687.60

Nightstands



Classification: 5-year

Category: furniture

Quantity: 2 each

Description

Bedside nightstands next to the bed

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$699.00

Description: Most comparable item: Keane 31.5" Black Solid Wood Charging Nightstand

Justification: This solid wood nightstand features two drawers for storage and an integrated charging strip, closely matching a standard bedside nightstand for placement next to the bed with comparable dimensions of 31.5"W x 19.25"D x 25"H.

Adjustments

physical (0.8000): The nightstands appear to be in good condition, showing no visible signs of significant wear, scratches, dents, or deterioration. The wooden material looks well-maintained with a clean surface, suggesting normal aging for items approximately 5-10 years old based on style and room setup. No evidence of repairs or damage is apparent. Multiplier calculated as 0.8 for good condition, representing 80% remaining value due to minimal physical obsolescence.

functional (1.0000): No functional obsolescence: Nightstands are basic furniture items providing timeless bedside storage and surface space. Their design and function have not significantly evolved with technology or user needs; modern alternatives offer stylistic variations or minor conveniences like charging ports, but the core utility remains unchanged and efficient compared to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$699.00 \times 2 = \1398.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$1129.58

Table Lamps



Classification: 5-year

Category: lighting

Quantity: 2 each

Description

Table lamps with shades on the nightstands

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$99.00

Description: Most comparable item: Barnes and Ivy Brighton Rustic Farmhouse Table Lamp 27 1/4" Tall Hammered Bronze Pot Beige Linen Drum Shade for Bedroom Living Room Bedside Nightstand

Justification: This lamp closely matches the target as a bedside table lamp with a beige linen drum shade, sized at 27 inches tall for nightstand use in bedrooms, featuring rustic farmhouse style suitable for similar setups.

Adjustments

physical (0.8000): The table lamps on the nightstands show no visible signs of wear, scratches, dents, or discoloration. They appear clean, with intact shades and bases, suggesting a relatively young age of less than 5 years. The room's overall tidy condition indicates good maintenance. Based on the condition rating system, this corresponds to 'Good' condition with normal wear, resulting in a depreciation of 20% from original value, yielding a remaining value multiplier of 0.8.

functional (1.0000): No functional obsolescence: Table lamps with shades are basic lighting fixtures whose core function of providing localized illumination on nightstands has not evolved significantly. Modern standards still include similar designs, and any inefficiency (e.g., incandescent vs. LED bulbs) can be addressed by bulb replacement without altering the asset itself. They are timeless and efficient relative to current alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$99.00 \times 2 = \198.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$159.98

Bedding Set



Classification: 5-year

Category: other

Quantity: 1 each

Description

Comforter, patterned pillows, sheets, and throw blanket

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$80.00

Description: Most comparable item: 8pc Queen Woven Stripe Comforter Set Dark Blue/Orange/Off White - Threshold™

Justification: This 8-piece queen bedding set includes a comforter, shams, pillows, and decorative accents, matching the target item's comforter, patterned pillows, sheets, and throw blanket elements as a complete bedding ensemble.

Adjustments

physical (1.0000): Condition assessment: The bedding set is in Excellent condition. The white sheets appear crisp and clean with no visible stains or wear, the patterned pillows are plush and vibrant without fading or flattening, and the throw blanket is neatly draped showing no signs of deterioration or damage.

functional (1.0000): No functional obsolescence: A bedding set consisting of comforter, pillows, sheets, and throw blanket serves a timeless function of providing comfort and warmth on a bed. While materials and styles may evolve with fashion trends, the core design and purpose have not changed significantly compared to current standards. No inefficiency or outdated technology applies. Adjustment: multiplier = 1.0

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$80.00 \times 1 = \80.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$80.80

Decorative Vase



Classification: 5-year

Category: art

Quantity: 1 each

Description

Round brown vase with pampas grass on the dresser

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$94.99

Description: Most comparable item: 9 in. Brown Round Ceramic Narrow Mouth Terracotta Colored Ceramic Vase for Pampas Grass, Rustic Vase for Home Decor

Justification: This round brown ceramic vase is designed specifically for holding pampas grass, closely matching the decorative style and color for dresser placement.

Adjustments

physical (1.0000): The decorative vase is visually assessed as being in excellent condition, appearing like new with no visible scratches, dents, fading, corrosion, cracks, or other signs of wear or deterioration. It is clean, well-maintained, and shows no evidence of aging or damage. Based on these indicators, the estimated age is recent, and the remaining value percentage is calculated as 100%, resulting in a multiplier of 1.0 for physical obsolescence assessment.

functional (1.0000): No functional obsolescence: The decorative vase is a simple, timeless item used for aesthetic purposes on a dresser. Its design and function have not evolved significantly with technology or user needs, remaining effective compared to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$94.99 \times 1 = \94.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$95.94

Pendant Light Fixture



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Single decorative pendant light fixture with frosted glass shade and black cord, hardwired from the ceiling above the dining table

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$160.00

Description: Ceiling fixture, surface mounted High grade

Justification: Closest functional match for installing a single decorative pendant light fixture hardwired from the ceiling, as no exact pendant option is available. Selected high grade to account for decorative elements like frosted glass shade and black cord. Small volume appropriate for quantity of 1. From page 270 of the Craftsman estimator with compatible unit (Ea = each). Selected AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The Pendant Light Fixture appears to be in excellent condition with no visible signs of wear, tear, corrosion, or discoloration on the frosted glass shade or surrounding areas. It looks modern and well-maintained, suggesting an age of less than 5 years. Based on the condition rating system, it qualifies as 'Excellent,' resulting in a remaining value multiplier of 1.0, indicating no physical obsolescence and full depreciable value retention.

functional (1.0000): No functional obsolescence: The pendant light fixture is a basic, decorative hardwired lighting element with a timeless design that provides focused illumination over a dining table. While lighting technology has evolved (e.g., LED bulbs vs. incandescent), the fixture itself supports modern bulb types and meets current standards without inefficiency or outdated features. Core function remains unchanged compared to contemporary alternatives. Adjustment: 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$160.00 \times 1 = \160.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$161.60

Dining Table



Classification: 5-year
Category: furniture
Quantity: 1 each
Description
Freestanding rectangular counter-height dining table with dark wood-look top and black metal frame and legs

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$249.99

Description: Most comparable item: Matthias Metal and Wood Counter Height Dining Table

Justification: This table features a rectangular counter-height design (35.5”H), dark antique wood-look top, and black metal frame and legs, seating up to 4, closely matching the target item’s key features and style for small spaces.

Adjustments

physical (1.0000): The dining table is in excellent condition with no visible signs of wear, scratches, dents, fading, or corrosion. The dark wood-look top appears clean and undamaged, and the black metal frame and legs show no deterioration or rust. It exhibits evidence of good upkeep and no repairs needed. Age appears recent, likely less than 2 years old, based on modern design and pristine condition. Calculation: Full remaining value percentage of 1.0 due to like-new status with no physical obsolescence.

functional (1.0000): No functional obsolescence: The dining table is a basic piece of furniture with a timeless design. Its core function of providing a surface for dining has not evolved significantly with technology or user needs. Rectangular counter-height tables with wood-look tops and metal frames remain standard and efficient in current market expectations. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$249.99 \times 1 = \249.99
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$252.49

Dining Chairs



Classification: 5-year

Category: furniture

Quantity: 4 each

Description

Four matching metal frame dining chairs with x-back design and black frames

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$169.99

Description: Most comparable item: Advantage X-back Chair with Metal Bracing

Justification: This single X-back dining chair features a black powder-coated metal frame with wood accents, closely matching the specified design and can be purchased in multiples to form a set of four.

Adjustments

physical (0.8000): The dining chairs appear to be in good condition based on the image analysis. Visual signs include clean black metal frames with no apparent scratches, dents, or corrosion, and intact upholstery showing no fading, tears, or soiling. The chairs look relatively modern, suggesting an age of 5-10 years, but with minimal wear indicating good maintenance. No evidence of damage or malfunction is visible. Depreciation assessment: Assigned a 'Good' condition rating, corresponding to normal wear and full functionality. Multiplier calculated as 0.8 (80% remaining value) per the condition rating table, reflecting minor expected obsolescence due to light usage.

functional (1.0000): No functional obsolescence: Dining chairs with metal frame x-back design are basic, timeless furniture items whose core function of providing seating has not evolved significantly with technology or user needs. Current standards for dining chairs focus on ergonomics and materials, but this design remains efficient and comparable to modern alternatives without inefficiency. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$169.99 \times 4 = \679.96

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$549.41

Sideboard Credenza



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Freestanding black sideboard credenza buffet cabinet with rattan/mesh door panels, gold-tone tapered legs, approximately 5 feet wide

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$120.00

Description: Most comparable item: Black Rattan Buffet Cabinet with Gold Metal Legs (4 Doors)

Justification: This freestanding black buffet cabinet features rattan door panels, gold metal legs, and measures 62.4 inches wide, closely matching the target item's size, color, and key design elements as a sideboard credenza.

Adjustments

physical (1.0000): The sideboard credenza is visually assessed as being in excellent condition with no apparent age-related deterioration, scratches, dents, fading, or corrosion on the black cabinet, rattan/mesh panels, or gold-tone legs. It appears clean, well-maintained, and like new, suggesting minimal use and an estimated age of less than 2 years. No evidence of repairs or damage is visible. Physical obsolescence is negligible; remaining value percentage is calculated at 100% based on the condition rating system, resulting in a multiplier of 1.0.

functional (1.0000): No functional obsolescence: The sideboard credenza is a basic freestanding storage cabinet with timeless functionality for holding dishes or serving as a buffet. While stylistic elements like rattan panels and gold legs may reflect a vintage design, the core purpose of storage and display has not evolved significantly with technology or user needs. It remains efficient relative to current furniture standards, which prioritize similar storage capabilities without major inefficiencies. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$120.00 \times 1 = \120.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$121.20

Sunburst Wall Mirror



Classification: 5-year

Category: art

Quantity: 1 each

Description

Large decorative metal sunburst starburst-framed wall mirror mounted above the sideboard

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$277.00

Description: Most comparable item: 40 in. W x 40 in. H Large Round Sunburst Iron Framed Wall Bathroom Vanity Mirror in Gold

Justification: This large 40-inch round sunburst mirror features a durable iron metal frame in gold, making it an ideal decorative wall piece that closely matches the target for mounting above a sideboard.

Adjustments

physical (1.0000): The Sunburst Wall Mirror appears in excellent condition with no visible scratches, dents, corrosion, or fading on the metal frame or mirror surface. It looks like new and well-maintained in a clean, modern room setting.

functional (1.0000): No functional obsolescence: The Sunburst Wall Mirror is a decorative item with a timeless mid-century modern design that remains popular in current interior trends. Its core function of reflection and aesthetic enhancement has not evolved significantly with technology or user needs. Modern alternatives do not offer superior functionality, only stylistic variations. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$277.00 \times 1 = \277.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$279.77

Textile Wall Hanging



Classification: 5-year
Category: art
Quantity: 1 each
Description
Long vertical tapestry macrame textile wall hanging art displayed on left wall

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$290.00

Description: Most comparable item: Ascendance Dawn Long Woven Tapestry Wall Hanging
Justification: This long vertical woven textile wall hanging measures 87 inches tall by 16 inches wide, matching the target’s emphasis on vertical orientation and artistic textile design as a durable, USA-made cotton piece ideal for wall display.

Adjustments

physical (1.0000): The textile wall hanging appears to be in excellent condition, showing no visible signs of wear, fraying, discoloration, or damage. It looks clean and well-maintained, suggesting it is relatively new with little to no aging or deterioration. Based on the condition rating system, this corresponds to an Excellent rating. The multiplier of 1.0 reflects 100% remaining value, as there is no physical obsolescence evident from the image.

functional (1.0000): No functional obsolescence: The textile wall hanging is a decorative art piece, with its primary function being aesthetic enhancement of the space. Decorative wall art, including macrame tapestries, has not undergone significant technological or design evolution that renders it inefficient or outdated relative to current standards. User needs for wall decoration remain consistent, focusing on style and visual appeal rather than functional utility. Similar to basic structural or timeless elements, no adjustment is needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$290.00 \times 1 = \290.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$292.90

Decorative Vases



Classification: 5-year

Category: art

Quantity: 3 each

Description

Three ceramic decorative vases with artificial floral arrangements on dining table and sideboard

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$14.97

Description: Most comparable item: Mini Faux Floral Arrangements with Glass Vases Set of 3

Justification: This set of three mini faux floral arrangements in glass vases closely matches the target with artificial flowers in white, yellow, and coral hues on greenery, ideal for dining table and sideboard decor, though glass instead of ceramic.

Adjustments

physical (1.0000): The decorative vases appear to be in excellent condition, showing no visible signs of wear, scratches, dents, fading, or corrosion. The ceramic material looks pristine with no discoloration or cracks, and the artificial floral arrangements are fresh and undamaged, indicating recent acquisition or well-maintained upkeep. Estimated age is low (under 5 years based on modern styling and lack of aging). No evidence of deterioration or malfunction. As such, the remaining value percentage is 100%, with no physical obsolescence applied, resulting in a multiplier of 1.0.

functional (1.0000): No functional obsolescence: Decorative ceramic vases with artificial floral arrangements are timeless aesthetic items whose core function—display and decoration—has not evolved significantly with technology or user needs. They remain effective and aligned with current standards, similar to basic structural or decorative elements. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$14.97 \times 3 = \44.91

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$45.36

Window Curtains



Classification: 5-year

Category: window treatments

Quantity: 1 each

Description

Sheer curtain panels on sliding glass door

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$30.00

Description: Most comparable item: 100"x84" Emily Sheer Extra-Wide Voile Sliding Door Patio Curtain Panel White - No. 918

Justification: This sheer voile panel is extra-wide at 100x84 inches with grommet top, specifically for sliding door patios, matching the size and key features of sheer curtains for glass doors.

Adjustments

physical (0.8000): The sheer window curtains on the sliding glass door are not distinctly visible in the image, likely due to their transparent nature and the angle of the photo. However, the overall room appears modern and well-maintained, with no signs of neglect or damage in the surrounding areas. Assuming the curtains match the room's condition, they exhibit no apparent wear, tears, fading, or discoloration, suggesting minimal age and little to no deterioration. Visual indicators point to a like-new or normally worn state for a 5-year MACRS asset. The remaining value percentage is assessed at 80%, applying a Good condition multiplier of 0.8, indicating normal wear but full functionality without significant obsolescence.

functional (1.0000): No functional obsolescence: Sheer curtain panels on a sliding glass door provide basic light diffusion, privacy, and aesthetic value, functions that have not significantly evolved with technology or user needs. Modern alternatives may include motorized or insulated options, but basic sheer curtains remain efficient and standard, comparable to timeless window treatments. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$30.00 \times 1 = \30.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$24.24

Gravel Driveway



Classification: 15-year

Category: landscaping

Quantity: 400 square feet

Description

Gravel driveway/parking pad leading to the garage (unpaved aggregate surface visible in front of house).

Cost Estimate

Source: manual

Unit: square feet

Unit Cost: \$3.00

Description: Estimate for driveway per square foot

Justification: A typical installed gravel driveway costs about \$3 per square foot for materials and labor, although the price can vary based on site preparation and gravel depth <https://www.forbes.com/home-improvement/driveway/gravel-driveway-cost/>

Adjustments

physical (0.8000): The gravel driveway shows even distribution of aggregate with no visible ruts, erosion, or heavy weed growth, indicating normal wear and recent upkeep. Visual signs include a smooth surface leading to the garage, integrated well with the surrounding lawn, suggesting it is fully functional despite some minor discoloration from weather exposure. Estimated age is 5-10 years based on the house's overall modern appearance and lack of deterioration. Condition rated as Good, with multiplier calculated as 0.8 to reflect 80% remaining value after accounting for standard physical obsolescence.

functional (1.0000): No functional obsolescence: A gravel driveway is a basic, timeless surface providing vehicle access and parking, similar to simple concrete driveways. Its design and function have not evolved significantly with technology or user needs; gravel remains a viable, low-cost option without inefficiency compared to modern standards for basic unpaved surfaces. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$3.00 \times 400 = \1200.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$969.60

Wooden Entry Stairs & Landing



Classification: 15-year

Category: landscaping

Quantity: 60 square feet

Description

Front entry exterior wood landing/stoop with attached wood stairs leading up to the main door.

Cost Estimate

Source: craftsman

Unit: SF

Unit Cost: \$17.60

Description: For Landing, mid-point, cost per SF landing

Justification: Closest functional match for the exterior wood landing/stoop component of the entry stairs and landing, as the quantity is provided in square feet. The cost figures include wood stair landings priced per SF under the wood stairs section on page 393. Although specified for mid-point landings, this is the most compatible unit and material match available for the described asset in a remodeling context. Selected the base average pricing with AvgPriceInclOandP for comprehensive cost including overhead and profit. The attached stairs can be approximated within this area-based estimate.

Adjustments

physical (0.8000): The Wooden Entry Stairs & Landing appear to be in Good condition, exhibiting normal wear for an exterior wood structure. Visual signs include intact railings, no apparent cracks, rot, or discoloration, and overall cleanliness with no evidence of significant weathering or damage. The structure looks well-maintained and fully functional. Age is estimated at 10-15 years based on house style and exposure. Depreciation assessment: Assigned Good rating (multiplier 0.8), reflecting 20% physical obsolescence due to typical environmental exposure without accelerated deterioration.

functional (1.0000): No functional obsolescence: Wooden entry stairs and landing provide basic access to the main door, a timeless function unchanged by modern standards or technology evolution. Similar to basic walkways or structural elements, there is no outdated design or inefficiency relative to current alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$17.60 \times 60 = \1056.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$853.25

Exterior Stair Railing



Classification: 15-year

Category: landscaping

Quantity: 25 linear feet

Description

Wooden handrail and balusters serving the front entry stairs.

Cost Estimate

Source: craftsman

Unit: LF

Unit Cost: \$194.00

Description: Wood, all pieces, Average grade

Justification: Selected the wooden balustrade installation (ID 11606) from page 394 of the Craftsman estimator, which includes handrail, balusters, and related components per linear foot, providing a close functional match for the exterior wooden stair railing. Average grade chosen as no specific grade is provided in the MACRS item description. Unit compatible with linear feet. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (0.8000): The exterior stair railing, consisting of wooden handrail and balusters, appears to be approximately 20-30 years old based on the house's overall architecture and style. Visual signs include no apparent cracks, rot, discoloration, or weathering; the wood looks intact, evenly stained, and free of peeling or damage, indicating regular maintenance and minimal exposure effects. No evidence of repairs or replacements is visible. Condition is assessed as Good, with normal wear for an exterior wooden element. Remaining value percentage calculated as 80% of original, reflecting full functionality and only minor environmental aging, resulting in a multiplier of 0.8 for physical obsolescence adjustment.

functional (1.0000): No functional obsolescence: Wooden exterior stair railing provides basic safety support for stairs, a function that has not evolved significantly with technology or design standards. Similar to basic structural elements, it meets timeless user needs for handrails and balusters without inefficiency relative to current alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$194.00 \times 25 = \4850.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$3918.80

Pendant Entry Light



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Decorative hanging pendant light fixture suspended above the front porch landing.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$160.00

Description: Ceiling fixture, surface mounted High grade

Justification: Closest reasonable approximation for installing a decorative hanging pendant entry light fixture, selected as a high-grade surface-mounted ceiling fixture from page 270 of the Craftsman estimator, as it functionally serves a similar purpose in lighting installation with compatible EA unit. Pendant lights are a type of ceiling fixture. Chose Sm volume for single quantity and AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (0.8000): The Pendant Entry Light appears to be in good condition based on the image. Visual signs include no apparent scratches, dents, corrosion, or discoloration on the visible portions of the fixture. It looks clean and well-maintained, with no evidence of damage or malfunction. The house's overall upkeep suggests regular maintenance. Estimated age is moderate (5-10 years), showing normal wear from outdoor exposure but fully functional. This results in minimal physical obsolescence, assigning a multiplier of 0.8 representing 80% remaining value.

functional (1.0000): No functional obsolescence: The pendant entry light is a basic decorative fixture providing illumination to the front porch. Its core function of lighting the entry area has not evolved significantly with technology or user needs. Modern pendant lights serve the same purpose, often with interchangeable bulbs adaptable to LED, but the design remains timeless and efficient without outdated inefficiencies. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$160.00 \times 1 = \160.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$129.28

Window Blinds



Classification: 5-year

Category: window treatments

Quantity: 3 each

Description

Visible interior horizontal blinds in front-facing windows.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$42.47

Description: Most comparable item: Perfect Lift Window Treatment White Cordless Room Darkening Vinyl Blinds with 2 in. Slats - 27.5 in. W x 60 in. L

Justification: This is a new interior horizontal vinyl blind with standard slat size suitable for front-facing windows, offering visibility from outside when installed, room darkening features, and cordless operation for safety.

Adjustments

physical (0.8000): The window blinds in the front-facing windows show no visible signs of damage, sagging, discoloration, or malfunction from the exterior view. They appear evenly aligned and intact, consistent with the house's well-maintained appearance, indicating normal wear for their estimated age of 10-15 years. This suggests a good condition rating with a remaining value multiplier of 0.8, calculated as 80% of original value after accounting for typical depreciation due to age and minimal observed deterioration.

functional (1.0000): No functional obsolescence: Interior horizontal window blinds serve a timeless function of providing privacy, light control, and basic insulation, which has not evolved significantly with technology or user needs. They remain effective and standard compared to current market alternatives, similar to basic window treatments. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$42.47 \times 3 = \127.41

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$102.95

Decorative Wreath



Classification: 5-year

Category: art

Quantity: 1 each

Description

Decorative wreath hanging on the front entry door.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$68.98

Description: Most comparable item: SULLIVANS 24" Artificial Flocked Pine Wreath

Justification: This artificial flocked pine wreath is a decorative hanging option for front doors, similar in style and size to a general entry wreath.

Adjustments

physical (0.8000): The decorative wreath on the front entry door is not clearly visible in the image, with no apparent signs of wear, damage, or deterioration observable. Given the lack of visual evidence of aging or maintenance issues, it appears to be in good condition, likely relatively new or well-maintained for a decorative item. Estimated age: 1-2 years based on typical seasonal replacement. No scratches, fading, or corrosion visible. Calculation: Assigning a Good condition rating with 80% remaining value, as it shows normal wear at most for its apparent age in a cost segregation study for physical obsolescence.

functional (1.0000): No functional obsolescence: A decorative wreath is a simple, timeless ornamental item with no technological components or design evolution. Its core aesthetic function remains unchanged compared to current market standards, which still include similar decorative elements for entryways. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$68.98 \times 1 = \68.98

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$55.74

Ornamental Shrubs



Classification: 15-year

Category: landscaping

Quantity: 4 each

Description

Ornamental shrubs/plantings in front foundation bed near the stairs (multiple bushes visible).

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$21.95

Description: Most comparable item: 2.5 qt. Ligustrum Curly Leaf Flowering Shrub with White Blooms

Justification: This evergreen ornamental shrub matches as it's ideal for foundation plantings near entryways like stairs, with dense growth, wavy green leaves, white spring blooms, and adaptability to various soils in USDA zones 7-10.

Adjustments

physical (0.8000): The ornamental shrubs appear healthy and well-maintained, with lush green foliage and no visible signs of disease, wilting, or damage such as broken branches or excessive overgrowth. Estimated age is approximately 5-7 years based on size and establishment in the foundation bed. Visual indicators include vibrant color and uniform shape, suggesting regular trimming and care. For a 15-year MACRS classification, physical obsolescence is minimal; remaining value is calculated at 80% of original cost, reflecting normal aging with full functionality and usability.

functional (1.0000): No functional obsolescence: Ornamental shrubs provide timeless aesthetic and landscaping value. Their core function for decoration and foundation planting has not changed with technological or design evolution; they align with current landscaping standards without inefficiency compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$21.95 \times 4 = \87.80

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$70.94

Landscape Edging



Classification: 15-year

Category: landscaping

Quantity: 30 linear feet

Description

Stone/rock landscape bed border/edging around planting beds along the front/right side of the house (low stacked stone edging visible).

Cost Estimate

Source: rsmeans

Unit: linear feet

Unit Cost: \$234.00

Description: Stone retaining wall, dry set, stone at \$250/ton, height above grade 3'

Justification: The provided RSMeans Assembly section (G2040 260) lists Stone Retaining Walls with a minimum height of 3'. While the MACRS item specifies 'low stacked stone edging', which is typically smaller, this is the lowest height option available in the matched assembly pages. Line 2400 (Dry set, \$250/ton stone) is selected as the closest proxy for a stacked stone border. G2040 260 2400

Adjustments

physical (0.8000): The landscape edging consists of low stacked stones bordering the planting beds along the front and right side of the house. Visually, it appears intact with no evident cracks, displacement, or significant weathering in the image. The stones show minimal discoloration and are neatly arranged, suggesting regular maintenance. Estimated age based on the overall property appearance is approximately 5-10 years, aligning with a 15-year MACRS life. No signs of heavy wear, corrosion, or deterioration are observable, indicating it is in good condition with normal aging. Depreciation assessment: Applying a condition multiplier of 0.8 for remaining value percentage, as it exhibits normal wear but remains fully functional and usable without impending replacement.

functional (1.0000): No functional obsolescence: Landscape edging using low stacked stone is a basic, timeless landscaping feature that serves to define planting bed borders and prevent soil displacement. Current standards and user needs for landscape edging have not evolved significantly in terms of core function; stone remains a standard, durable material with no inefficiency relative to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$234.00 \times 30 = \7020.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$5672.16

Ceiling fan with light



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

White 4-blade ceiling fan with integrated center light fixture suspended from the bedroom ceiling.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$115.00

Description: Ceiling fixture, surface mounted Average grade

Justification: No exact match for ceiling fan installation, but closest reasonable approximation is a surface mounted ceiling fixture, as it serves a similar functional purpose for suspended ceiling lighting in a bedroom context. Selected average grade for the standard white 4-blade fan with light, small volume for quantity of 1, from page 270 of the Craftsman estimator. Used AvgPriceInclOandP for comprehensive cost including overhead and profit. Unit compatible as Ea (each).

Adjustments

physical (1.0000): The ceiling fan with light appears to be in excellent condition with no visible signs of wear, scratches, dents, fading, or corrosion on the blades or housing. The white finish looks pristine, and the integrated light is functioning properly. There are no indications of material deterioration, cracks, or weathering. The overall cleanliness and upkeep suggest minimal aging, estimated to be less than 2-3 years old based on the modern appearance and lack of dust accumulation. Physical obsolescence is negligible, resulting in a remaining value percentage of 100%, calculated as no depreciation applied to the original cost basis for condition purposes.

functional (1.0000): No functional obsolescence: A standard ceiling fan with integrated light fixture performs its core functions of air circulation and illumination effectively, with minimal evolution in basic design or technology compared to current market standards. Modern fans may offer energy-efficient motors or smart controls, but the described item is not inefficient or outdated in a way that impacts value. Adjustment: 1.0

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$115.00 \times 1 = \115.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$116.15

Framed abstract wall art



Classification: 5-year

Category: art

Quantity: 2 each

Description

Two abstract modern art paintings in black frames mounted on the white bedroom wall above the bed.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$69.99

Description: Most comparable item: A&B Home 17.5"x24" Set of 2 Abstract Black Framed Printed Acrylic Wall Arts Gold/Gray

Justification: This set of two abstract modern framed wall arts in black frames closely matches the target with its modern decor style, suitable size for above a bed, and included mounting hardware for white walls.

Adjustments

physical (1.0000): The framed abstract wall art consists of two modern paintings in black frames mounted above the bed. Visual assessment shows no signs of wear, scratches, dents, fading, or discoloration on the frames or artwork. The pieces appear clean, undamaged, and like new, indicating minimal age and excellent maintenance. Age is estimated as recent based on modern style and pristine condition. No deterioration or repairs evident. This corresponds to an Excellent condition rating. Depreciation assessment: Remaining value percentage is 100% with no physical obsolescence, calculated by assigning a multiplier of 1.0 due to absence of any visible aging or damage indicators.

functional (1.0000): No functional obsolescence: Framed abstract wall art is a decorative item with no evolving technology or functional inefficiencies. Its purpose of aesthetic enhancement in a bedroom has not changed, and modern art styles remain current. Basic framing and mounting are timeless. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$69.99 \times 2 = \139.98

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$141.38

Bedside table lamps



Classification: 5-year

Category: lighting

Quantity: 2 each

Description

Two bedside table lamps, one on white nightstand with white shade and one on light wood nightstand with fabric shade, providing ambient lighting.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$279.00

Description: Most comparable item: Karina Ivory Table Lamp 28.5"

Justification: This bedside table lamp features a light ivory jute fabric shade and terracotta base in matte ivory finish, closely matching a white or light fabric shade for ambient lighting on white or light wood nightstands.

Adjustments

physical (1.0000): The bedside table lamps appear to be in excellent condition, showing no signs of wear such as scratches, fading, or corrosion. The shades are clean and undamaged, with the white shade crisp and the fabric shade without fraying. The bases look solid and well-maintained, suggesting recent age or minimal use. Based on visual indicators, the estimated age is low (under 2 years), with no deterioration observed. Depreciation assessment: remaining value percentage is 100% due to like-new condition, resulting in a multiplier of 1.0 for physical obsolescence.

functional (1.0000): No functional obsolescence: Bedside table lamps serve a timeless purpose of providing ambient lighting in a bedroom setting. Their basic design and functionality have not significantly evolved with technology; modern equivalents are comparable, and any potential inefficiency (e.g., bulb type) can be addressed without altering the fixture. User needs remain unchanged relative to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$279.00 \times 2 = \558.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$563.58

Nightstands



Classification: 5-year
Category: furniture
Quantity: 2 each
Description
Two bedroom nightstands, one white wooden on left with open shelf and drawer, and one light wood on right, placed beside the bed.

Cost Estimate

Source: pricerearch
Unit: each
Unit Cost: \$286.97

Description: Most comparable item: Modern 2-Drawer Nightstand with Open Shelf in White Wood Finish

Justification: This white wooden nightstand features an open shelf and two drawers, closely matching the left-side description in the target pair, with similar modern style and dimensions for bedside use.

Adjustments

physical (1.0000): The two nightstands are in excellent condition, appearing like new with no visible scratches, dents, fading, or corrosion. The white wooden nightstand on the left and the light wood one on the right show clean surfaces, intact materials, and no signs of aging or damage. Based on visual inspection, their age seems recent, with full upkeep evident. No depreciation adjustment needed; remaining value is 100%. Multiplier calculated as 1.0 for excellent condition per guidelines.

functional (1.0000): No functional obsolescence: Nightstands are basic, timeless furniture providing bedside storage and surface area. Their design and function have not evolved significantly with technology or user needs; wooden nightstands with shelves and drawers remain standard and efficient compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$286.97 \times 2 = \573.94
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$579.68

Bed frame and headboard



Classification: 5-year
Category: furniture
Quantity: 1 each
Description
Upholstered headboard with gold-tone metal frame piping on black metal platform bed.

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$179.00

Description: Most comparable item: NicBex Queen Upholstered Bed Frame with Button Tufted Velvet Headboard, Platform Bed Frame with Gold Metal Wire and Metal Feet, Easy Assembly, Black

Justification: This queen-size platform bed has an upholstered headboard with gold metal wire detailing on a black metal frame, closely matching the target’s upholstered headboard, gold-tone piping, and black platform design.

Adjustments

physical (1.0000): Detailed explanation of the depreciation assessment: The bed frame and headboard appears to be relatively new, likely less than 2 years old based on its modern design and pristine appearance. Visual signs include no scratches, dents, fading, corrosion, or tears on the upholstered headboard and black metal frame; the gold-tone piping looks intact and shiny. The item is clean with no evidence of wear, damage, or poor maintenance. Calculation: Given the excellent physical condition with minimal to no deterioration, there is no physical obsolescence. The remaining value percentage is 100%, resulting in a multiplier of 1.0.

functional (1.0000): No functional obsolescence: The bed frame and headboard is a basic furniture item providing mattress support and a headboard for comfort. Core function remains unchanged from traditional designs, with no significant technological or efficiency improvements in modern alternatives that render this outdated. Standard platform beds with upholstered headboards align with current market standards and user expectations. Adjustment: 1.0.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$179.00 \times 1 = \179.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$180.79

Mattress set



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Queen size mattress and likely box spring on bed frame.

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$1119.99

Description: Most comparable item: Sealy Etherial Gold 11.5" Firm Mattress Set

Justification: This new queen-size set from a credible U.S. retailer includes a firm mattress and compatible box spring foundation for use on a bed frame, closely matching the target in size, type, and key support features at a realistic market price.

Adjustments

physical (0.8000): The mattress set appears to be in good condition based on the image. It is neatly made with clean bedding showing no visible sagging, stains, or tears on the surface. The overall bedroom setup suggests recent maintenance and normal wear for a queen-size mattress and box spring on a sturdy frame. Estimated age is 3-5 years, with no signs of deterioration like lumps or discoloration. Remaining value calculated as 80% of original, multiplier 0.8.

functional (1.0000): No functional obsolescence: A queen size mattress set with box spring and bed frame is a basic furnishing item whose core function of providing sleep support has not significantly evolved in a way that renders it outdated or inefficient compared to current standards. Modern mattresses offer enhancements in materials and comfort, but the asset remains fully functional without design inefficiencies. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1119.99 \times 1 = \1119.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$904.95

Bedding ensemble



Classification: 5-year
Category: other
Quantity: 1 each
Description
Textured black coverlet, white sheets, decorative pillows, and grey throw blanket on bed.

Cost Estimate

Source: priceresearch
Unit: each
Unit Cost: \$60.99

Description: Most comparable item: Truly Soft Everyday 7-Piece White and Black Queen Comforter Set

Justification: This queen-sized set features a black and white comforter with shams and decorative pillows, similar to the target’s textured black coverlet, white elements, and pillows for a cohesive bedding ensemble.

Adjustments

physical (1.0000): The bedding ensemble appears to be in excellent condition with no visible signs of wear, stains, fading, or deterioration. The textured black coverlet, white sheets, decorative pillows, and grey throw blanket all look clean, neatly arranged, and like new, suggesting minimal age and good maintenance. This indicates negligible physical obsolescence. Multiplier calculated as 1.0 (Excellent condition) to represent 100% remaining value.

functional (1.0000): No functional obsolescence: Bedding ensemble consisting of coverlet, sheets, pillows, and blanket serves a timeless function of providing comfort and warmth for sleep, with no significant evolution in core design or technology that renders it outdated or inefficient compared to current standards. Basic textile-based bedding remains effective and meets user needs without inefficiency. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$60.99 \times 1 = \60.99
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$61.60

Dresser



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Light wood six-drawer dresser with gold/brass hardware, positioned against the wall opposite the bed, used as TV stand.

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$3099.95

Description: Most comparable item: 60" Amish Mission 6-Drawer Dresser / TV Stand

Justification: This 6-drawer dresser in light quarter-sawn white oak functions as a TV stand with open compartments and a sliding shelf for electronics, closely matching the light wood, six-drawer design suitable for opposite the bed.

Adjustments

physical (0.8000): The dresser appears to be in good condition based on the image analysis. It is a light wood six-drawer unit with brass hardware, showing no visible scratches, dents, discoloration, or corrosion. The surface is clean and smooth, with no signs of significant wear, suggesting it is approximately 5-7 years old but well-maintained. As a result, the physical obsolescence is minimal, assigning a multiplier of 0.8 to reflect 80% remaining value, calculated from the 'Good' condition rating where normal wear is present but the item remains fully functional without needing repairs.

functional (1.0000): No functional obsolescence: The dresser is a basic furniture item for storage, with a timeless design that has not significantly evolved due to technology or user needs changes. Modern dressers may vary in style or add minor features like integrated outlets, but the core function of drawer storage remains unchanged and efficient. Used as a TV stand, it serves its purpose without inefficiency relative to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$3099.95 \times 1 = \3099.95

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$2504.76

Television



Classification: 5-year

Category: technology

Quantity: 1 each

Description

Flat-screen television sitting on dresser.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$149.99

Description: Most comparable item: Roku Smart TV 2025 –32-Inch Select Series, 1080p Full HD TV –Roku TV with Voice Remote –Flat Screen LED Television with Wi-Fi for Streaming Live Local News, Sports, Family Entertainment

Justification: This 32-inch flat-screen LED TV is an exact match for a dresser-top setup, with compact dimensions (28.9"W x 7.6"D x 19"H) ideal for bedroom furniture, offering 1080p resolution, Wi-Fi streaming, and a slim design for easy placement on or near a dresser.

Adjustments

physical (0.8000): The flat-screen television is in Good condition, exhibiting no visible scratches, dents, fading, or corrosion. It appears modern, with a clean screen and frame, suggesting an age of approximately 3-5 years and normal wear consistent with regular use but fully functional. This assessment assigns a remaining value multiplier of 0.8, reflecting minimal physical obsolescence.

functional (1.0000): No functional obsolescence: Flat-screen television aligns with current market standards for display technology, replacing outdated bulky CRT designs. The core function of video display remains efficient without significant evolution in basic design requirements. Specific features like resolution may vary, but the flat-screen format is not inefficient or outdated relative to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$149.99 \times 1 = \149.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$121.19

Dresser tabletop decor



Classification: 5-year
Category: other
Quantity: 2 each
Description
Small decorative items on dresser including candle holders and other decor.

Cost Estimate

Source: priceresearch
Unit: each
Unit Cost: \$8.95

Description: Most comparable item: Elsa Small Glass Tealight Candle Holder

Justification: This small glass candle holder matches as a decorative tabletop item for dressers, featuring a 4-inch height design that elevates tealights and allows for added pebbles or decor, ideal for subtle dresser accents.

Adjustments

physical (1.0000): The dresser tabletop decor, consisting of small items like candle holders, appears to be in excellent condition with no visible signs of wear, scratches, dust, or deterioration. It looks relatively new based on the clean, pristine surfaces and lack of aging indicators such as fading or corrosion. The overall upkeep is high, suggesting minimal use or recent acquisition. Depreciation assessment: Assigned Excellent rating, resulting in a multiplier of 1.0, indicating 100% remaining value with no physical obsolescence.

functional (1.0000): No functional obsolescence: Dresser tabletop decor, including candle holders and other small items, serves a basic, timeless aesthetic purpose. Decorative items do not involve evolving technology, efficiency, or standards that would make them outdated relative to modern alternatives. The core function of enhancing visual appeal has not changed, similar to basic structural or landscaping elements. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$8.95 \times 2 = \17.90
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$18.08

Brick Paver Patio



Classification: 15-year

Category: landscaping

Quantity: 190 square feet

Description

Red brick pavers laid in a running bond pattern forming the outdoor patio and walkway adjacent to the house's side entrance

Cost Estimate

Source: craftsman

Unit: SF

Unit Cost: \$6.79

Description: Brick, standard or regular size, 8" L x 21/4" H x 33/4" W

Justification: Selected as the closest functional match for installing red brick pavers in a running bond pattern for an outdoor patio and walkway, measured in square feet, from page 273 of the Craftsman estimator. The unit (SF) is compatible, operation is Install, and volume (Lg) suits the 190 sq ft quantity. Standard brick installation cost approximates paver laying, as no exact paver entry exists; preferred AvgPriceInclOandP for comprehensive pricing including overhead and profit.

Adjustments

physical (1.0000): The Brick Paver Patio, classified as 15-year property, appears to be in excellent condition based on the image analysis. Visual signs include vibrant red brick pavers with no apparent cracks, discoloration, weathering, or deterioration; the surface is clean and well-maintained with no evidence of moss, weeds, or stains between the joints. The running bond pattern is intact, suggesting recent installation or high-quality upkeep, estimated age less than 5 years given the pristine appearance. No signs of wear, damage, or poor maintenance are visible. For physical obsolescence assessment, depreciation is minimal; remaining value percentage is 100% of original cost, resulting in a multiplier of 1.0 (no reduction applied).

functional (1.0000): No functional obsolescence: Brick paver patio in a running bond pattern provides a durable, aesthetic outdoor walking surface adjacent to the house. The core function of creating a stable patio and walkway has not evolved significantly with technology or user needs. Modern alternatives like concrete or composite pavers offer similar functionality without rendering brick pavers inefficient or outdated. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$6.79 \times 190 = \1290.10

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$1303.00

Stone Retaining Wall



Classification: 15-year

Category: landscaping

Quantity: 25 linear feet

Description

Large natural stone boulder retaining wall along the sloped terrain beside the patio, running parallel to the house

Cost Estimate

Source: craftsman

Unit: SF

Unit Cost: \$13.80

Description: 8" x 4" x 16"

Justification: Closest reasonable approximation for installing a stone retaining wall using natural stone elements, selected from the stone masonry walls section on page 286 of the Craftsman estimator. The description matches functional purpose of a large stone wall in landscaping context, with SF unit convertible to linear feet assuming standard height (e.g., 4 ft). Volume BO assumed standard; preferred AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (0.8000): The stone retaining wall appears to be in good condition based on the image. Visual signs include solid stacking of natural boulders with no apparent cracks, shifting, or deterioration. There is some natural moss and dirt accumulation, which is typical for outdoor stone structures in a landscaped area, but no evidence of significant wear, damage, or poor maintenance. The wall looks well-integrated with the sloped terrain and patio, suggesting normal aging without functional issues. Estimated age is around 5-10 years given the established growth around it. For a 15-year MACRS asset, this corresponds to moderate physical obsolescence. Calculation: Assigned Good condition rating (multiplier 0.8), reflecting 80% remaining value due to normal wear and full functionality.

functional (1.0000): No functional obsolescence: The stone retaining wall is a basic structural element using natural boulders to stabilize sloped terrain, a timeless design that effectively prevents erosion and creates usable space. Current standards still favor natural stone for durability, aesthetics, and low maintenance in similar applications, with no significant evolution in core function or efficiency requiring adjustment.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$13.80 \times 25 = \345.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$278.76

Exterior Wooden Steps



Classification: 15-year

Category: landscaping

Quantity: 1 each

Description

Pressure-treated wooden steps leading from the sliding door to the patio grade

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$62.00

Description: Exterior, 3'-6" wide stairway, Treated

Justification: Functional match for pressure-treated wooden exterior steps as an exterior treated stairway installation from page 394 of the Craftsman estimator. The description aligns with exterior wooden construction, and the unit 'Ea' is compatible with 'each'. Selected the average grade option with AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The exterior wooden steps appear to be in excellent condition with no visible signs of wear, deterioration, or damage. The pressure-treated wood shows no discoloration, cracks, weathering, or corrosion. There are no indications of rot or heavy use, and the surface looks clean and well-maintained, suggesting a recent installation or minimal age (apparently less than 5 years old). Based on the condition rating system, this corresponds to an Excellent rating. The multiplier is calculated as 1.0, representing 100% remaining value with little to no physical obsolescence.

functional (1.0000): No functional obsolescence: Exterior wooden steps are a basic structural element providing safe access from the sliding door to the patio grade. The core function of stepped access has not changed with modern standards; pressure-treated wood remains a common, effective material without significant inefficiency compared to alternatives like composite steps, which primarily affect maintenance rather than function. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$62.00 \times 1 = \62.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$62.62

Wooden Handrail



Classification: 15-year

Category: landscaping

Quantity: 5 linear feet

Description

Wooden handrail attached to the exterior steps

Cost Estimate

Source: craftsman

Unit: LF

Unit Cost: \$19.80

Description: Handrail / Railing, Softwood, Average grade

Justification: Closest functional match for a wooden handrail attached to exterior steps, using softwood average grade as suitable for exterior wood application in a construction context. Unit is linear feet (LF), compatible with the MACRS item's quantity unit. Selected from page 395 of the Craftsman estimator. While not explicitly labeled as exterior, it provides the best approximation for wooden handrail installation per linear foot among available options. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (0.8000): The wooden handrail, approximately 5 linear feet attached to the exterior steps, appears to be in good condition. Visual assessment shows no obvious signs of wear such as scratches, cracks, splintering, or discoloration; the wood maintains an even color and smooth surface, indicating regular maintenance and protection from severe weathering despite outdoor exposure. Estimated age is moderate (5-10 years) based on the surrounding structure's appearance. No evidence of deterioration or damage, suggesting it is fully functional with normal wear. Depreciation assessment: Assigning a 'Good' condition rating, the remaining value percentage is calculated as 80% of original value, accounting for typical outdoor aging without significant obsolescence.

functional (1.0000): No functional obsolescence: The wooden handrail is a basic safety feature for exterior steps, providing support and grip without significant evolution in design or technology. Current standards may favor more durable materials like metal or composites, but the core function remains unchanged and efficient, similar to timeless basic structural elements. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$19.80 \times 5 = \99.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$79.99

Ornamental Trees



Classification: 15-year

Category: landscaping

Quantity: 2 each

Description

Two slender young trees with green foliage located in the landscaped yard near the patio

Cost Estimate

Source: rsmeans

Unit: each

Unit Cost: \$68.00

Description: Tree pit system for 5' to 6' deciduous tree, including excavation (sandy soil), prepared planting mix, and mulch

Justification: The RSMeans PDF limits the scope to 'Tree Pits' (excavation, soil, drainage, mulch) and does not include the cost of the plant stock itself. Line 1200 is selected as the best match for a 'young' (5' to 6') 'ornamental' (deciduous) tree in standard (sandy) soil conditions. Clay soil conditions (Line 1220) would increase the specific cost. G2050 910 1200

Adjustments

physical (1.0000): The ornamental trees are young, estimated age 2-5 years based on slender trunks and full canopy. Visual signs include vibrant green foliage with no discoloration, cracks, or wilting; no evidence of damage, pests, or poor maintenance. They appear healthy and well-established in the landscaped yard. Calculation: As young trees showing no wear or deterioration, they are rated Excellent condition, assigning a remaining value multiplier of 1.0 per the condition rating system for physical obsolescence.

functional (1.0000): No functional obsolescence: Ornamental trees are biological assets providing aesthetic and environmental benefits that have not evolved significantly with technology or design standards. Young, healthy trees like these continue to serve their intended landscaping function effectively without inefficiency compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$68.00 \times 2 = \136.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$137.36

Wicker Patio Chairs



Classification: 5-year

Category: furniture

Quantity: 2 each

Description

Outdoor wicker-style armchairs with light-colored cushions

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$748.49

Description: Most comparable item: Conway Outdoor Patio Wicker Rattan Armchair

Justification: This wicker rattan armchair features light gray light blue cushions that are water-resistant and removable, with a durable aluminum frame and dimensions closely matching standard outdoor patio seating for up to 300 lbs.

Adjustments

physical (0.8000): The Wicker Patio Chairs appear to be in good condition based on the image. Visual signs include intact wicker weaving with no apparent fraying, breaks, or significant weathering; the light-colored cushions show no obvious tears, fading, or staining. There are no visible signs of corrosion or major damage, suggesting regular maintenance and protection from elements. Estimated age is 3-5 years, as the material looks relatively fresh for outdoor use. This assessment indicates normal wear and full functionality, leading to a depreciation of 20% from original value, resulting in a remaining value multiplier of 0.8 (calculated as 1.0 minus 0.2 for minor expected obsolescence).

functional (1.0000): No functional obsolescence: Wicker patio chairs are basic, timeless outdoor furniture providing simple seating. The core function has not evolved significantly; modern alternatives use similar materials and designs for durability, but wicker remains standard and efficient without outdated technology or inefficiency compared to current market standards.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$748.49 \times 2 = \1496.98

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$1209.56

Patio Side Table



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Small round wooden outdoor side table between chairs

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$45.00

Description: Most comparable item: LuxenHome Outdoor Side Table, 17" Natural Solid Wood Round Accent End Table

Justification: This 17-inch round solid wood side table is designed for indoor/outdoor use, closely matching the small size, round shape, wooden material, and placement between patio chairs.

Adjustments

physical (0.8000): The Patio Side Table is a small round wooden outdoor table positioned between two chairs on the patio. Visual assessment shows it in good condition with no apparent scratches, dents, cracks, or significant weathering. The wood appears well-maintained, likely treated for outdoor use, with minimal fading or discoloration, suggesting an age of 2-3 years. It exhibits normal wear for an outdoor item but remains fully functional. No evidence of repairs or replacements needed. Based on the condition rating system, it qualifies as 'Good' condition, corresponding to a multiplier of 0.8, representing 80% remaining value due to limited physical obsolescence.

functional (1.0000): No functional obsolescence: The patio side table is a basic wooden outdoor furniture piece with a timeless design that has not evolved significantly. Its core function of providing a surface for placing items between chairs remains efficient and unchanged compared to current market standards, which include similar wood, metal, or synthetic alternatives without superior functionality. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$45.00 \times 1 = \45.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$36.36

Decorative Planter



Classification: 5-year

Category: other

Quantity: 1 each

Description

Large white ceramic bowl-shaped movable planter containing a green leafy plant situated on the brick patio

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$99.99

Description: Most comparable item: Powell White Ceramic Outdoor Planter, Extra Large

Justification: This large white ceramic outdoor planter closely matches the target with its extra-large 20x20x22.8-inch size, bowl-like pot design for holding green leafy plants, mobility as a standalone piece, and suitability for brick patios as an frost-resistant, handcrafted item.

Adjustments

physical (1.0000): The decorative planter appears clean and undamaged, with no visible scratches, cracks, or discoloration. The white ceramic material shows no signs of aging or weathering, and the plant inside is healthy, indicating excellent overall condition.

functional (1.0000): No functional obsolescence: The decorative planter is a simple, timeless ceramic container for holding plants, serving an aesthetic purpose on the patio. Its design has not evolved significantly due to technology or efficiency standards; basic planters remain effective and standard compared to current market options like plastic or self-watering variants, but core function is unchanged. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$99.99 \times 1 = \99.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$100.99

Refrigerator



Classification: 5-year
Category: appliance
Quantity: 1 each
Description
Stainless steel French-door refrigerator with bottom freezer on right side of kitchen.

Cost Estimate

Source: priceresearch
Unit: each
Unit Cost: \$1699.00

Description: Most comparable item: 25 cu. ft. 33” 3-Door French Door Refrigerator with Beverage Center™ in Stainless Steel

Justification: This stainless steel French-door model has a bottom pull-out freezer suitable for right-side kitchen placement, with comparable 25 cu. ft. capacity, dual ice maker, and water dispenser features.

Adjustments

physical (1.0000): The stainless steel French-door refrigerator appears to be in excellent condition with no visible signs of wear, scratches, dents, corrosion, or discoloration. It looks like a modern unit, estimated to be less than 5 years old based on its style and pristine appearance, suggesting minimal aging. The kitchen’s overall upkeep indicates regular maintenance. No evidence of repairs or damage is present. Given the lack of physical deterioration, the depreciation due to physical obsolescence is assessed at 0%, resulting in a remaining value multiplier of 1.0.

functional (1.0000): No functional obsolescence: The stainless steel French-door refrigerator with bottom freezer represents a current, popular design in modern kitchens. While refrigerator technology has advanced with features like smart connectivity and higher energy efficiency in some models, the core function of food storage and cooling has not evolved significantly to render this design outdated or inefficient compared to market standards. It aligns with contemporary user expectations for layout and aesthetics. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1699.00 \times 1 = \1699.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$1715.99

Electric Range



Classification: 5-year

Category: appliance

Quantity: 1 each

Description

Freestanding stainless steel electric range/oven with glass cooktop along left counter run.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$1099.00

Description: Most comparable item: 6.4 cu. ft. Freestanding Electric Range with Frozen Bake™ Technology Fingerprint Resistant Stainless Steel WFE775H0HZ

Justification: This model matches closely with its freestanding electric design, stainless steel finish, ceramic glass cooktop, 6.4 cu. ft. convection oven capacity, and features like dual radiant elements for versatile cooking along a counter run.

Adjustments

physical (1.0000): The electric range appears to be in excellent condition with no visible signs of wear, scratches, dents, corrosion, or deterioration. The stainless steel surfaces are shiny and clean, the glass cooktop shows no cracks or burns, and the overall appearance suggests a relatively new installation with minimal aging. Based on these visual indicators, the asset exhibits little to no physical obsolescence, resulting in a remaining value multiplier of 1.0 (100% of original value).

functional (1.0000): No functional obsolescence: The freestanding stainless steel electric range with glass cooktop represents a standard, modern kitchen appliance design that meets current market expectations for cooking functionality and aesthetics. Electric ranges have not undergone significant technological evolution that renders this basic model inefficient or outdated compared to contemporary alternatives. Core function of heating and cooking remains unchanged. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1099.00 \times 1 = \1099.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$1109.99

Microwave



Classification: 5-year

Category: appliance

Quantity: 1 each

Description

Stainless steel over-the-range microwave oven mounted above the range.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$449.00

Description: Most comparable item: LG 2.1 cu. ft. 30 in. Width PrintProof Stainless Steel 1,050-Watt Smart Over-the-Range Microwave Oven with ExtendaVent 2.0

Justification: This product matches closely as a new stainless steel over-the-range microwave with 2.1 cu. ft. capacity, designed for mounting above the range, featuring smart technology and powerful ventilation.

Adjustments

physical (1.0000): The stainless steel over-the-range microwave appears to be in excellent condition, showing no visible signs of wear, scratches, dents, corrosion, or discoloration. It has a clean, shiny surface that matches the modern stainless steel appliances in the kitchen, indicating recent installation or minimal use. Estimated age is under 5 years based on the contemporary design and lack of aging indicators. No evidence of maintenance issues or damage. As such, physical obsolescence is minimal, and the remaining value percentage is calculated at 100% of original value, resulting in a multiplier of 1.0.

functional (1.0000): No functional obsolescence: The stainless steel over-the-range microwave oven is a standard kitchen appliance with a core function of food heating that has not significantly evolved. Modern microwaves may include advanced features like inverter technology or smart connectivity, but a basic model remains efficient and meets current user expectations without outdated design or inefficiency. Adjustment: 1.0

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$449.00 \times 1 = \449.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$453.49

Dishwasher



Classification: 5-year

Category: appliance

Quantity: 1 each

Description

Stainless steel built-in under-counter dishwasher located to the right of the sink base.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$1070.00

Description: Average grade

Justification: Selected the built-in front loading dishwasher, average grade installation as the closest functional match for a stainless steel built-in under-counter dishwasher, which aligns with standard kitchen appliance installation. The subcategory 'Built-in front loading' directly matches the built-in nature of the item. Average grade is appropriate given the description lacks luxury indicators. Chose the Lg volume as suitable for a standard single-unit installation. From page 122 of the Craftsman estimator, with compatible Ea unit. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The dishwasher appears to be in excellent condition based on the image. It is a stainless steel built-in unit with no visible scratches, dents, corrosion, or discoloration on the exterior panel. The surrounding kitchen shows modern fixtures and cleanliness, suggesting recent installation or well-maintained upkeep, likely less than 5 years old. No signs of aging or damage are evident, indicating minimal physical obsolescence. Multiplier calculated as 1.0 (full remaining value percentage) for excellent condition.

functional (1.0000): No functional obsolescence: The stainless steel built-in under-counter dishwasher serves its core function of cleaning dishes effectively, with no indication of outdated design or inefficiency in the description. Modern dishwashers offer incremental improvements in energy efficiency and features, but the basic appliance design has not evolved significantly in a way that renders this asset obsolete compared to current standards. Adjustment: 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1070.00 \times 1 = \1070.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$1080.70

Coffee Maker



Classification: 5-year

Category: appliance

Quantity: 1 each

Description

Countertop coffee maker located near the sink on the back counter.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$99.00

Description: Most comparable item: GE Stainless Steel Drip Coffee Maker with 10 Cup Thermal Carafe

Justification: This countertop drip coffee maker closely matches the target as a standard 10-cup model suitable for placement on a back kitchen counter near the sink, with thermal carafe for temperature retention.

Adjustments

physical (1.0000): Detailed explanation of the depreciation assessment including age, visual signs, and calculation: The coffee maker appears to be in excellent condition, showing no visible signs of wear, scratches, dents, or discoloration. It looks clean and well-maintained, suggesting minimal age and usage, consistent with a like-new state. Based on the condition rating system, it qualifies for an Excellent rating with a multiplier of 1.0, indicating no physical obsolescence.

functional (1.0000): No functional obsolescence: A standard countertop coffee maker performs its core function of brewing coffee efficiently and remains aligned with current user needs and market standards. While advanced features like pod systems or smart controls exist, the basic drip or similar design is timeless and not outdated or inefficient compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$99.00 \times 1 = \99.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$99.99

Range Hood



Classification: 5-year

Category: appliance

Quantity: 1 each

Description

Stainless steel under-cabinet range hood above the cooktop.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$913.00

Description: Single faced, contemporary style, duct horizontally or vertically, 9" D canopy, 30" wide, With 330 cfm power unit

Justification: Selected the small volume (higher per unit cost for quantity 1) installation cost for a contemporary style under-cabinet range hood, 30" wide with 9" depth, ducted, and 330 CFM, from page 324 of the Craftsman estimator. This provides a close functional and stylistic match to the stainless steel under-cabinet range hood above the cooktop, with compatible unit 'Ea'. The detailed features suggest a premium model suitable for stainless steel. Used AvgPriceInclOandP 913 for complete pricing including overhead and profit.

Adjustments

physical (1.0000): The range hood is a stainless steel under-cabinet model above the cooktop. Visual assessment shows no signs of wear, scratches, dents, corrosion, or discoloration; it appears shiny and like new. The kitchen overall looks modern and well-maintained, suggesting the hood is recent (estimated age <2 years). No evidence of aging or damage. Condition is excellent, assigning full remaining value with no physical obsolescence deduction. Multiplier calculated as 1.0 (100% remaining value) based on the condition rating system for like-new items.

functional (1.0000): No functional obsolescence: The stainless steel under-cabinet range hood serves its core function of kitchen ventilation effectively. While modern range hoods may offer enhanced features like higher CFM, quieter operation, or smart controls, the basic design and technology have not evolved to render this asset outdated or inefficient relative to current standards. Core function remains unchanged, similar to timeless basic appliances.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$913.00 \times 1 = \913.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$922.13

Kitchen Cabinetry



Classification: 5-year

Category: cabinetry

Quantity: 20 linear feet

Description

White shaker-style upper and lower kitchen cabinets with gold handles, lining both sides of the galley kitchen, including doors, drawers, and integrated toe-kick/bases.

Cost Estimate

Source: craftsman

Unit: LF

Unit Cost: \$170.00

Description: Base cabinets, installation of, per linear foot. Includes cabinet, hardware, leveling, shimming and fastening.

Justification: Selected base cabinets installation per linear foot from page 54 as it provides a functional match for the lower kitchen cabinets in a shaker-style setup. The MACRS item specifies upper and lower cabinets lining a galley kitchen, measured in linear feet, making this unit-compatible. While upper cabinets would use wall figures, base represents a core component; shaker-style approximated by standard hardware-inclusive installation. Chose AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The kitchen cabinetry appears to be in excellent condition with no visible signs of wear or deterioration. Visual indicators include pristine white shaker-style doors and drawers with intact gold handles, no scratches, dents, fading, or discoloration observed. The cabinets show no evidence of cracks, weathering, or corrosion, suggesting minimal age and recent installation or thorough maintenance. Cleanliness is high, with no signs of damage or malfunction. Age assessment: Likely less than 5 years old based on modern appearance and lack of aging. Calculation: Assigned Excellent rating (multiplier 1.0), indicating 100% remaining value with no physical obsolescence.

functional (1.0000): No functional obsolescence: Kitchen cabinetry with shaker-style design is a timeless and popular style that remains standard in modern kitchens. The core function of storage has not evolved significantly; while features like soft-close mechanisms may be added in newer designs, the basic cabinet structure and layout are efficient and meet current user expectations. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$170.00 \times 20 = \3400.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$3434.00

Ceiling Light Fixture



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Decorative drum-style semi-flush mount ceiling light with wood accents, chandelier style centered over kitchen.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$270.00

Description: Ceiling fixture, surface mounted Premium grade

Justification: Selected the premium grade surface mounted ceiling fixture as the closest functional match for a decorative drum-style semi-flush mount ceiling light with wood accents and chandelier style, suitable for kitchen installation. This aligns with the 5-year MACRS classification for lighting equipment. Chose the Sm (small) volume option given the quantity of 1. From page 270 of the Craftsman estimator. Used AvgPriceInclOandP for comprehensive pricing including overhead and profit.

Adjustments

physical (1.0000): The ceiling light fixture appears to be in excellent condition. Visual signs show no scratches, dents, fading, or corrosion; it is clean and well-maintained with no evident aging or deterioration. The fixture looks modern and like new, consistent with the overall pristine kitchen setup. Age appears recent, with no signs of wear. Calculation: Assigned Excellent rating, resulting in a multiplier of 1.0 representing 100% remaining value.

functional (1.0000): No functional obsolescence: The decorative drum-style semi-flush mount ceiling light with wood accents is a timeless chandelier-style fixture centered over the kitchen, providing both aesthetic and functional lighting. Modern lighting emphasizes energy-efficient LEDs and smart controls, but this fixture can accommodate compatible bulbs and does not suffer from outdated design or inefficiency compared to current standards for decorative lighting. The core function has not evolved significantly, similar to basic structural elements. Adjustment: $1.0 - 0 = 1.0$

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$270.00 \times 1 = \270.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$272.70

Pendant Light



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Single glass shade hanging pendant light over sink.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$115.00

Description: Ceiling fixture, surface mounted Average grade

Justification: Closest functional match for installing a hanging pendant light, treated as a surface-mounted ceiling fixture installation suitable for a single unit over a sink. No exact pendant light entry found, but ceiling fixtures align with the purpose and 5-year MACRS classification for lighting equipment. Selected average grade for a single glass shade design and small volume (Sm) for quantity of 1 each from page 270 of the Craftsman estimator. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The pendant light over the sink shows no visible signs of wear, tear, scratches, dents, fading, or corrosion. The glass shade is clear and undamaged, with no cracks or discoloration. The fixture appears clean and well-maintained, suggesting recent installation or excellent upkeep. Estimated age is approximately 1-3 years based on the modern kitchen design. No evidence of deterioration or malfunction. As a result, it is assessed as in Excellent condition with full remaining value, assigning a multiplier of 1.0 for no physical obsolescence.

functional (1.0000): No functional obsolescence: The single glass shade pendant light over the sink is a basic, timeless lighting fixture that provides focused illumination, a core function that has not evolved significantly with technology or user needs. Modern pendant lights may use LEDs for efficiency, but the described design aligns with current standards and is not outdated or inefficient compared to alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$115.00 \times 1 = \115.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$116.15

Under-Cabinet Lighting



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Lighting strips installed beneath upper cabinetry.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$132.00

Description: Surface mounted strip fixture w/o lens, LED capable One (1) bulb / tube 4' L

Justification: Closest functional match for under-cabinet lighting strips is a surface mounted strip fixture, which can be installed beneath upper cabinetry. Selected the 4' length single bulb option as a standard approximation for LED-capable strips, small volume for a single unit installation, from page 270 of the Craftsman estimator. Unit 'Ea' compatible with 'each'. Preferred AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The under-cabinet lighting appears to be modern LED strips installed beneath the upper white cabinetry, illuminating the countertop areas near the sink and stove. Visual signs indicate no scratches, dents, fading, or corrosion; the fixtures are clean and fully operational, suggesting minimal wear. Estimated age is recent (likely under 5 years based on the modern kitchen setup), with no evidence of deterioration or needed repairs. For physical obsolescence in a 5-year MACRS asset, this equates to excellent condition with 0% depreciation due to condition, resulting in a multiplier of 1.0 (full remaining value).

functional (1.0000): No functional obsolescence: Under-cabinet lighting strips provide task illumination beneath cabinetry, a basic and timeless function that has not significantly evolved. Current standards favor LED for energy efficiency over older fluorescent or incandescent types, but the core design and utility remain consistent with modern expectations. Without indication of outdated technology, no value adjustment is applied.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$132.00 \times 1 = \132.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$133.32

Knife Block Set



Classification: 5-year
Category: other
Quantity: 1 each
Description
Kitchen knife block set on counter.

Cost Estimate

Source: priceresearch
Unit: each
Unit Cost: \$150.00

Description: Most comparable item: Henckels Statement 15-pc Knife Block Set

Justification: This 15-piece knife block set includes chef, steak, and bread knives with a block for counter storage, matching the target item’s type, size, and key features as a new kitchen essential.

Adjustments

physical (0.8000): The Knife Block Set appears to be in good condition with no visible signs of wear, scratches, dents, or discoloration. The knives are neatly slotted and the block looks well-maintained, suggesting normal use without significant aging. Estimated age is recent (under 5 years) based on style and kitchen modernity. No repairs or replacements evident. Depreciation calculation: assigned 80% remaining value due to full functionality and minimal deterioration.

functional (1.0000): No functional obsolescence: The knife block set is a basic kitchen storage item for organizing knives on the counter. Its core function of safe and accessible knife storage remains unchanged and efficient compared to modern standards. Alternatives like magnetic strips or drawer organizers exist but do not render the block outdated or inefficient. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$150.00 \times 1 = \150.00
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$121.20

Ceiling Fan with Light



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Ceiling-mounted fan with dark blades and central light fixture.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$115.00

Description: Ceiling fixture, surface mounted Average grade

Justification: Closest functional match is a surface-mounted ceiling lighting fixture, as the MACRS item includes a central light fixture component and is ceiling-mounted, serving a similar lighting purpose in the 'lighting' category. No exact match for ceiling fan component exists in the provided figures, which are all static lighting fixtures without fan functionality. Selected average grade for a standard installation from page 270, using AvgPriceInclOandP. Volume 'Sm' considered for single unit quantity.

Adjustments

physical (0.8000): The ceiling fan with light appears to be approximately 5-10 years old based on its design and the overall style of the room. Visual signs include clean blades without noticeable scratches, dents, or discoloration; the light fixture is intact and dust-free; no evidence of corrosion or mechanical issues. It shows normal wear for its age but remains fully functional. Depreciation assessment: Using straight-line depreciation over a 5-year MACRS life, with an estimated 80% remaining useful life due to good condition, the remaining value multiplier is 0.8 (calculated as 1.0 minus 20% accumulated depreciation from age and minor normal wear).

functional (1.0000): No functional obsolescence: The ceiling fan with light is a basic appliance providing air circulation and illumination, functions that have not significantly evolved in terms of core design or efficiency standards. Modern variants may include DC motors, LED lights, and smart controls, but the described item with blades and central fixture aligns with ongoing market standards and user needs. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$115.00 \times 1 = \115.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$92.92

Four-Poster Bed Frame



Classification: 5-year
Category: furniture
Quantity: 1 each
Description
Dark finished wooden bed frame with tall posts.

Cost Estimate

Source: pricerearch
Unit: each
Unit Cost: \$1799.00

Description: Most comparable item: Keane Solid Driftwood Queen Canopy Bed

Justification: This solid wood canopy bed has a dark driftwood finish and tall posts supporting the frame, providing a close match to the target four-poster wooden bed frame design.

Adjustments

physical (0.8000): The four-poster bed frame appears to be in good condition, with a dark wood finish showing minimal signs of wear such as no visible scratches, dents, or discoloration. The tall posts are straight and intact, suggesting an estimated age of 5-10 years based on style and upkeep. The room’s tidy appearance indicates regular maintenance. No evidence of deterioration like cracks or fading is present. Depreciation assessment: Normal wear for furniture of this type, retaining approximately 80% of original value, calculated as a multiplier of 0.8 for good condition (fully functional with minor expected aging).

functional (1.0000): No functional obsolescence: A four-poster bed frame is a traditional wooden furniture piece whose core function—supporting a mattress for sleeping—remains unchanged and efficient compared to modern standards. While bed designs may include features like adjustable bases or storage, the four-poster style is timeless and still widely produced and preferred for aesthetic reasons. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1799.00 \times 1 = \1799.00
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$1453.59

Mattress



Classification: 5-year
Category: furniture
Quantity: 1 each
Description
Mattress on bed frame.

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$1309.00

Description: Most comparable item: Original Hybrid Mattress

Justification: This hybrid mattress combines memory foam and springs for support and cooling, designed for use on standard bed frames to provide contouring comfort and edge support matching typical mattress-on-frame setups.

Adjustments

physical (0.8000): The mattress appears to be in good condition based on the image. It is neatly made with clean bedding showing no visible sagging, stains, or lumps that would indicate significant wear or deterioration. The overall setup suggests normal use without heavy aging; estimated age around 5 years given the room’s modern but lived-in appearance. No signs of damage, discoloration, or poor maintenance are evident. Multiplier calculated as 0.8 for ‘Good’ condition, reflecting 80% remaining value due to minimal observed obsolescence.

functional (1.0000): No functional obsolescence: A standard mattress provides basic sleeping support, a timeless function that has not significantly evolved in terms of core design or efficiency compared to current standards. While modern mattresses may incorporate advanced materials like memory foam for enhanced comfort, the fundamental purpose remains unchanged, similar to basic structural elements. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1309.00 \times 1 = \1309.00
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$1057.67

Nightstands



Classification: 5-year

Category: furniture

Quantity: 2 each

Description

Small wooden side tables with metal legs and wood top, one on each side of the bed.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$92.34

Description: Most comparable item: Round Side Table with Drawers - Modern Night Stand with Storage - Wooden Accent End Table with Metal Legs for Bedroom & Living Room

Justification: This product closely matches as a small wooden-top nightstand with metal legs, designed for bedroom use and suitable for placement one on each side of the bed, with storage drawers for added functionality.

Adjustments

physical (0.8000): The nightstands are small wooden tables with metal legs, positioned on either side of the bed. The visible nightstand on the right side appears clean and well-maintained, with no apparent scratches, dents, fading, or corrosion on the wood top or legs. There are no signs of material deterioration or damage. Based on the image, they exhibit minimal wear and seem fully functional, suggesting an age of recent years with good upkeep. Condition rated as Good, corresponding to a remaining value multiplier of 0.8, calculated as normal wear adjustment from the excellent baseline.

functional (1.0000): No functional obsolescence: Nightstands are basic furniture pieces designed for placing items bedside, with a simple wooden top and metal legs. Their core function has not evolved significantly with technology or user needs; modern alternatives may include integrated charging but basic designs remain standard and efficient. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$92.34 \times 2 = \184.68

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$149.22

Bedroom Bench



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Low-profile black wooden bench or media console at the foot of the bed.

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$282.99

Description: Most comparable item: End of Bed Bench

Justification: This black wooden bedroom bench with a 55" width, 25.5" height, tufted cushion, and 264 lb capacity closely matches the low-profile end-of-bed design and features.

Adjustments

physical (0.8000): The Bedroom Bench appears to be in good condition, estimated age around 5-10 years based on style and finish. Visual signs include a smooth black wooden surface with no apparent scratches, dents, fading, or corrosion. It is clean and well-maintained, showing normal wear consistent with moderate use. No evidence of repairs or damage. Depreciation assessment: Assigned Good condition rating, resulting in a multiplier of 0.8 to reflect 20% physical obsolescence due to typical aging without significant deterioration.

functional (1.0000): No functional obsolescence: The bedroom bench is a basic wooden furniture piece serving as a simple seating or storage console at the foot of the bed. Its design and function have not evolved significantly with technology or user needs; modern alternatives are similar in purpose and efficiency, with no outdated features impacting value.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$282.99 \times 1 = \282.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$228.66

Window Curtains



Classification: 5-year

Category: window treatments

Quantity: 2 each

Description

Gold/tan fabric window drape panels with valance.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$15.11

Description: Most comparable item: ACHIM Darcy 14 in. L Polyester Window Curtain Valance in Tan/White

Justification: This tan/white polyester valance closely matches the gold/tan fabric color and style, with coordinating drape panels available separately in the same Darcy line for a complete window treatment set.

Adjustments

physical (0.8000): The window curtains, described as gold/tan fabric drape panels with valance, appear in the image as light-colored sheers or panels on the bedroom window. Visual inspection shows no evident signs of heavy wear, such as fraying edges, discoloration, stains, or tears. They hang neatly and evenly, suggesting good maintenance and no structural deterioration. Estimated age based on room aesthetics is approximately 5-10 years, aligning with the 5-year MACRS classification, but they exhibit minimal aging effects like slight possible fading from light exposure, though not pronounced. No corrosion or material breakdown is visible. Overall condition is assessed as 'Good' with normal wear for functional fabric items, leading to a remaining value multiplier of 0.8, calculated as 80% retention due to full usability and lack of significant obsolescence indicators.

functional (1.0000): No functional obsolescence: Window curtains are basic fabric panels providing privacy and light control, a function that has not significantly evolved with technology or user needs. Modern alternatives may include enhanced insulation or smart features, but traditional drapes remain effective for their core purpose and are comparable to current standards for basic window treatments. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$15.11 \times 2 = \30.22

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$24.42

Curtain Rod



Classification: 5-year
Category: window treatments
Quantity: 1 each
Description
Mounting hardware and rod for window drapes.

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$34.99

Description: Most comparable item: BEKRÄFTA Double Curtain Rod Set

Justification: This adjustable double curtain rod set includes the rod, wall brackets, rod holders, finials, and connectors, providing complete mounting hardware for window drapes similar to the target item.

Adjustments

physical (1.0000): The curtain rod is in excellent condition, appearing like new with no visible signs of wear, scratches, dents, corrosion, or discoloration. It is straight, properly mounted, and the surrounding curtains are neatly hung, indicating good maintenance and full functionality. Estimated age is recent based on the overall modern appearance of the room. No deterioration or damage observed, so remaining value percentage is 100%, multiplier 1.0.

functional (1.0000): No functional obsolescence: Curtain rods are basic mounting hardware for window drapes, serving a timeless function that has not evolved significantly with technology or user needs. Current standards still use similar simple rod designs for supporting curtains, with no inefficiency compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$34.99 \times 1 = \34.99
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$35.34

Wall Art



Classification: 5-year

Category: art

Quantity: 2 each

Description

Two framed vertical prints or paintings flanking the window.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$120.00

Description: Most comparable item: (Set of 2) 18" x 24" Sylvie Neutral Botanical Print No 3 and 4 Framed Canvas - Kate & Laurel All Things Decor

Justification: This set of two vertical framed botanical canvas prints matches closely as wall art suitable for flanking a window, with vertical dimensions and framed design for modern decor.

Adjustments

physical (0.8000): Detailed explanation of the depreciation assessment including age, visual signs, and calculation. The wall art consists of two framed vertical prints flanking the window. Visually, the frames appear clean and undamaged with no noticeable scratches, dents, or fading on the prints. The artwork shows no signs of discoloration, tears, or weathering, suggesting it is relatively recent and well-maintained. Age appears modern based on style and condition, with minimal wear. Calculation: Assigned Good condition (multiplier 0.8) as it exhibits normal wear for decorative items in a residential setting but not pristine like new.

functional (1.0000): No functional obsolescence: Framed wall art, consisting of prints or paintings, serves a timeless decorative purpose that has not changed with technological or design evolution. Current standards still value traditional art for aesthetic enhancement, with no inefficiency relative to modern alternatives like digital frames, which are optional rather than superior in core function.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$120.00 \times 2 = \240.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$193.92

Vanity Mirror



Classification: 5-year

Category: art

Quantity: 1 each

Description

Small hexagonal vanity mirror on nightstand.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$50.00

Description: Most comparable item: Elegant Lighting Metal Frame Hexagon Mirror 24 Inch in Black

Justification: This 24-inch hexagonal metal-framed mirror closely matches the small vanity style for a nightstand with its compact hexagonal shape and modern design suitable for tabletop display.

Adjustments

physical (1.0000): The vanity mirror, a small hexagonal item on the nightstand, appears in excellent condition with no visible signs of wear, scratches, dents, or discoloration. The surface is clear and reflective, indicating minimal age and proper maintenance. Based on visual assessment, it shows little to no deterioration, suggesting it is like new. For depreciation purposes, with an estimated age of less than 1 year and no obsolescence factors, the remaining value percentage is calculated at 100%, resulting in a multiplier of 1.0.

functional (1.0000): No functional obsolescence: A small hexagonal vanity mirror on a nightstand is a basic, timeless item that serves its primary reflective function without inefficiency. Mirror technology and design have not evolved significantly to render this asset outdated relative to current standards. Basic personal grooming mirrors remain standard and functional. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$50.00 \times 1 = \50.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$50.50

Table Lamp



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Open wire-frame geometric table lamp on nightstand.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$29.99

Description: Most comparable item: Gold White Geometric Open Frame Table Lamp with Shade

Justification: This open wire-frame geometric table lamp closely matches the target with its gold and white frame design, suitable for placement on a nightstand, and is a new item from a credible U.S. retailer.

Adjustments

physical (0.8000): The table lamp is an open wire-frame geometric design placed on the nightstand. Visually, it shows no apparent scratches, dents, corrosion, or fading, suggesting minimal wear and tear. The clean lines and intact structure indicate it is well-maintained and likely 3-5 years old. No evidence of repairs or deterioration is visible, and the overall upkeep of the room supports full functionality. Based on the condition rating system, it aligns with 'Good' condition, calculated as 80% remaining value (multiplier 0.8) to account for normal aging without significant obsolescence.

functional (1.0000): No functional obsolescence: The open wire-frame geometric table lamp is a basic decorative lighting fixture providing localized illumination on a nightstand. The core function of adjustable, portable lighting has not evolved significantly with technology or user needs. While modern lamps may incorporate LED bulbs for energy efficiency, the design and purpose remain timeless and comparable to current standards, similar to basic structural elements. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$29.99 \times 1 = \29.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$24.23

Bedding Set



Classification: 5-year
Category: other
Quantity: 1 each
Description
Comforter, textured throw blanket, pillows, and linens on the bed.

Cost Estimate

Source: priceresearch
Unit: each
Unit Cost: \$89.00

Description: Most comparable item: 8pc Full Clipped Jacquard Stripe Comforter Set Navy - Threshold™

Justification: This 8-piece bedding set features a comforter, shams, and euro shams in a textured jacquard stripe fabric, closely matching the target item’s comforter, pillows, and linens for a complete bed ensemble, though it lacks a specific throw blanket.

Adjustments

physical (0.8000): The bedding set, including the comforter, throw blanket, pillows, and linens, appears to be in good condition. Visually, it shows no signs of significant wear such as stains, tears, fading, or discoloration; the fabrics look clean, fluffy, and neatly arranged, suggesting recent maintenance or replacement. Estimated age is 1-3 years based on the fresh appearance in a well-kept bedroom. No evidence of deterioration or damage is present, indicating it is fully functional with normal wear. Depreciation assessment: Assigned a Good condition rating, corresponding to 80% remaining value using the standard multiplier of 0.8, as it exhibits minimal obsolescence and is not nearing the end of its useful life.

functional (1.0000): No functional obsolescence: Bedding sets, including comforters, blankets, pillows, and linens, perform their essential function of providing comfort, warmth, and hygiene for sleeping. While modern materials may offer enhancements like better breathability or sustainability, the core design and purpose have not evolved significantly to render traditional sets inefficient or outdated compared to current standards. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$89.00 \times 1 = \89.00
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$71.91

Wall-Mounted Television



Classification: 5-year

Category: technology

Quantity: 1 each

Description

Flat screen television mounted above the fireplace

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$229.99

Description: Most comparable item: ProMounts Motorized Fireplace Mantel TV Wall Mount for TVs 37 in. to 70 in. Up to 77 lbs. with Remote

Justification: This motorized wall mount is specifically for flat screen TVs above fireplaces, supporting 37-70 inch sizes up to 77 lbs with remote-controlled pull-down for safe viewing, closely matching the target wall-mounted television setup.

Adjustments

physical (1.0000): The wall-mounted television is mounted above the fireplace and appears clean with no visible scratches, dents, fading, or corrosion on the screen or frame. The overall setup in the well-maintained living room suggests minimal wear, indicating it is relatively new or excellently preserved, likely less than 5 years old based on the flat-screen design and staging. This places it in excellent condition with no significant physical deterioration. The multiplier of 1.0 reflects 100% remaining value, as there are no signs of obsolescence warranting depreciation adjustment.

functional (1.0000): No functional obsolescence: The wall-mounted flat screen television utilizes a current design standard for video display in residential settings. While television technology continues to evolve (e.g., from HD to 4K/OLED with smart features), the core function of providing visual entertainment remains unchanged and efficient compared to modern alternatives. The asset is not outdated in design or inefficient relative to current user expectations for a mounted TV. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$229.99 \times 1 = \229.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$232.29

Fireplace Mantle & Surround



Classification: 5-year

Category: cabinetry

Quantity: 1 each

Description

Wooden fireplace mantle piece and decorative surround millwork

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$1990.00

Description: Victorian, ornate, English design. 63" W x 52" H

Justification: Selected the Victorian ornate English design fireplace mantel as a close functional match for the wooden decorative fireplace mantle and surround millwork, given its ornate style aligning with 'decorative'. Installation operation matches new asset placement. Unit 'Ea' compatible with 'each'. From page 272 of the Craftsman estimator. Chose AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (0.8000): The Fireplace Mantle & Surround appears to be made of wood with a dark finish, showing no visible signs of wear such as scratches, dents, fading, or cracks. It looks clean and well-maintained, suggesting minimal aging and good upkeep. Based on the modern appearance of the room and lack of deterioration, the estimated age is relatively young (under 5 years). This indicates low physical obsolescence, with a remaining value multiplier of 0.8, corresponding to 'Good' condition under the rating system, as it exhibits normal wear if any, but primarily looks fully functional and like new.

functional (1.0000): No functional obsolescence: Wooden fireplace mantle and surround is a basic decorative millwork element serving an aesthetic and framing purpose. The core design and function have not evolved significantly with technology or user needs; it remains timeless and effective compared to modern standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1990.00 \times 1 = \1990.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$1607.92

Freestanding Shelving Unit



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Black metal arched open étagère shelving unit with plants and decor

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$1264.99

Description: Most comparable item: Modern 12-Tier Freestanding Etagere Bookshelf Black & Natural

Justification: This black metal and wood étagère offers open freestanding shelving for books, plants, and decor, matching the target item's key features in material, style, and versatility despite having 12 tiers and lacking an arched design.

Adjustments

physical (1.0000): The Freestanding Shelving Unit appears to be in excellent condition based on visual inspection. It shows no signs of wear, scratches, dents, corrosion, or deterioration, with a clean black metal finish and intact arched structure. The presence of plants and decor suggests recent use and good maintenance. Estimated age is relatively new (less than 2 years) given the modern design and lack of aging indicators. No physical obsolescence observed, so remaining value percentage is 100%, calculated as multiplier of 1.0.

functional (1.0000): No functional obsolescence: Freestanding black metal arched open étagère shelving unit performs basic storage and display functions for plants and decor, which remain unchanged from modern standards. Shelving designs are timeless and not subject to technological evolution or inefficiency compared to current alternatives. Adjustment: 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1264.99 \times 1 = \1264.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$1277.64

Window Curtains & Hardware



Classification: 5-year

Category: window treatments

Quantity: 1 each

Description

White fabric curtain panels and mounting rod

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$79.98

Description: Most comparable item: allen + roth 84-in White Linen Light Filtering Standard Lined Rod Pocket Single Curtain Panel

Justification: This white linen fabric panel is light filtering with rod pocket design for easy mounting on a compatible rod, closely matching the target white fabric curtains while rods are available separately from the same retailer.

Adjustments

physical (1.0000): The window curtains and hardware appear to be in excellent condition, showing no visible signs of wear, fading, discoloration, or damage. The white fabric panels hang neatly and cleanly, suggesting minimal age and little to no usage wear. The mounting rod is straight and undamaged. This indicates like-new status with full remaining value. Multiplier calculated as 1.0 based on the Excellent condition rating, representing 100% of original value with no physical obsolescence.

functional (1.0000): No functional obsolescence: Basic window curtains and hardware provide privacy, light control, and decoration, functions that have not significantly evolved with technology or user needs. Modern alternatives like motorized blinds exist but do not render simple fabric panels and rods outdated or inefficient. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$79.98 \times 1 = \79.98

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$80.78

Sectional Sofa



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Large grey upholstered L-shaped sectional sofa

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$699.00

Description: Most comparable item: 108" Reversible L-Shape Sectional Sofa Couch with Storage Ottoman-ModernLuxe

Justification: This 108-inch grey upholstered L-shaped sectional features reversible configuration, storage ottoman, and modern design, closely matching the large size, color, upholstery, and L-shape of the target item.

Adjustments

physical (0.8000): The sectional sofa appears to be in good condition based on visual inspection. Estimated age is recent (within 3-5 years) given the modern style and fabric appearance. Visual signs include clean upholstery with no apparent stains, tears, fading, or excessive wear; cushions are plump and intact, suggesting regular maintenance. No evidence of damage or malfunction is visible. Depreciation assessment: Assigned 'Good' condition per guidelines due to normal wear and full functionality, resulting in a multiplier of 0.8 (80% remaining value) to reflect minor expected aging without significant obsolescence.

functional (1.0000): No functional obsolescence: A large grey upholstered L-shaped sectional sofa serves its core purpose of providing comfortable seating, which has not significantly evolved in design, technology, or efficiency compared to current market standards. Furniture like sofas remains timeless in function without outdated features impacting value. No adjustment needed; multiplier is 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$699.00 \times 1 = \699.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$564.79

Ottoman



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Grey upholstered ottoman matching the sectional

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$225.00

Description: Most comparable item: Santana Graphite Grey Fabric Modern Ottoman

Justification: This modern grey fabric-upholstered ottoman features clean lines and a compact size (28"W x 20"D x 19.5"H) that closely matches the style and upholstery of contemporary grey linen sectionals like the Odom.

Adjustments

physical (1.0000): The grey upholstered ottoman appears to be in excellent condition. It shows no visible signs of wear, such as scratches, fading, stains, or tears on the upholstery. The modern style and clean appearance suggest it is relatively new, with little to no aging or deterioration evident. The overall upkeep of the room indicates good maintenance. Based on the condition rating of Excellent, the remaining value multiplier is calculated as 1.0, reflecting like-new status with no physical obsolescence.

functional (1.0000): No functional obsolescence: The grey upholstered ottoman is a basic, timeless piece of furniture serving as a footrest or extra seating, matching the sectional sofa. Its design and function have not significantly evolved with technology or user needs; modern alternatives are similar in core purpose without notable efficiency improvements. Basic furniture like this does not qualify for obsolescence adjustment under the criteria, as it remains fully functional relative to current standards.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$225.00 \times 1 = \225.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$227.25

Side Table



Classification: 5-year
Category: furniture
Quantity: 1 each
Description
Small accent table with white top and gold metal base

Cost Estimate

Source: pricerearch
Unit: each
Unit Cost: \$60.00

Description: Most comparable item: Kate and Laurel Laranya Round Metal Side Table, 15x15x22.5, White and Gold

Justification: This round metal side table features a white top and gold base, with dimensions of 15x15x22.5 inches that closely match the small accent table description for versatile use in living spaces.

Adjustments

physical (1.0000): The side table appears to be in excellent condition with no visible signs of wear, scratches, dents, or corrosion. The white top is pristine and bright, and the gold metal base looks shiny and undamaged, suggesting it is relatively new or well-maintained. Based on visual inspection, it exhibits little to no aging or deterioration. For depreciation assessment, assign Excellent rating with a remaining value percentage of 100%, resulting in a multiplier of 1.0 (no physical obsolescence).

functional (1.0000): No functional obsolescence: The side table is a basic furniture item providing a simple surface for holding objects, with no significant evolution in design or technology that impacts its core function. It remains efficient and meets current user needs without inefficiency compared to modern alternatives. Adjustment: 1.0.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: \$60.00 × 1 = \$60.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$60.60

Floor Lamp



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Tall standing floor lamp with white fabric shade

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$80.00

Description: Most comparable item: Hudson and Canal 65" Tall Floor Lamp with Fabric Shade Brass/White

Justification: This 65-inch tall standing floor lamp has a white fabric shade and metal base in a modern farmhouse style, closely matching the target item's height, standing design, and key white fabric shade feature.

Adjustments

physical (1.0000): The floor lamp appears to be relatively new, estimated age of 1-3 years based on modern design and lack of aging indicators. Visual signs include a clean white fabric shade with no discoloration, fading, or tears; the metallic base shows no scratches, dents, or corrosion; overall, it is dust-free and well-maintained with no evidence of wear or damage. Calculation: Assessed as Excellent condition with no physical obsolescence, resulting in a multiplier of 1.0 representing 100% remaining value.

functional (1.0000): No functional obsolescence: A tall standing floor lamp with a white fabric shade is a basic, timeless lighting fixture whose core function—providing ambient, portable illumination—has not evolved significantly. While bulb technology has advanced (e.g., LED vs. incandescent), the lamp itself can accommodate modern bulbs without inefficiency. Comparable to standard doors and windows; design meets current user expectations. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$80.00 \times 1 = \80.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$80.80

Wall Mirror



Classification: 5-year

Category: art

Quantity: 1 each

Description

Large rectangular mirror with frame mounted above the fireplace mantel

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$80.00

Description: Most comparable item: 36" x 24" Over the Mantel Mirror - Threshold™

Justification: This gold-framed rectangular wall mirror is explicitly designed for mounting above a fireplace mantel, closely matching the target with its 36x24 inch size and suitability for living room placement.

Adjustments

physical (1.0000): The wall mirror appears to be in excellent condition, showing no visible signs of wear, scratches, dents, fading, or corrosion. The frame is intact and modern-looking, with clean glass surface indicating good maintenance. Estimated age is recent (less than 5 years) based on the overall modern decor and lack of deterioration. No evidence of repairs or damage. Depreciation assessment: As it is like new with little to no physical obsolescence, the remaining value percentage is calculated at 100%, applying a multiplier of 1.0.

functional (1.0000): No functional obsolescence: A standard wall mirror provides basic reflective and decorative functionality that has not evolved significantly with technology or design standards. Modern mirrors may include smart features, but the core purpose and efficiency remain unchanged for this simple, timeless asset. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$80.00 \times 1 = \80.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$80.80

Decorative Vase



Classification: 5-year
Category: art
Quantity: 1 each
Description
Silver spherical vase decor on mantle

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$34.99

Description: Most comparable item: Silver Hammered Metal Vase, 15.5”

Justification: This silver hammered metal vase matches the target as a decorative silver piece suitable for mantle display, with a similar metallic finish and elegant style for home accents.

Adjustments

physical (1.0000): The decorative vase, a silver spherical item on the mantle, appears in excellent condition. No visible signs of wear, scratches, dents, or tarnish are present; it looks clean and well-maintained, consistent with the overall pristine state of the room. Estimated age is recent, with no deterioration evident. Depreciation assessment: remaining value is 100% of original, as it shows like-new quality, resulting in a multiplier of 1.0.

functional (1.0000): No functional obsolescence: The decorative silver spherical vase serves a basic aesthetic function as mantle decor, which has not evolved significantly with technology or user needs. Modern alternatives are stylistically similar in purpose, with no inefficiency or outdated design impacting utility. Core function remains unchanged, similar to timeless basic elements.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$34.99 \times 1 = \34.99
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$35.34

Throw Blanket



Classification: 5-year

Category: other

Quantity: 1 each

Description

Beige textile throw blanket on ottoman

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$119.95

Description: Most comparable item: Faux Shearling 70"x55" Travertine Beige Throw Blanket

Justification: This supersoft recycled polyester throw in neutral beige provides plush texture and cozy appeal, matching the target's beige textile style and size ideal for draping on an ottoman.

Adjustments

physical (0.8000): The throw blanket, a beige textile item draped over the ottoman, appears to be in good condition with no visible signs of wear, fraying, stains, or discoloration. Estimated age is 1-3 years based on the modern furnishings and clean presentation in the room. Visual indicators include smooth fabric texture and neat folding, suggesting normal use without deterioration. This corresponds to a 'Good' rating, applying a 0.8 multiplier to reflect 80% remaining value after accounting for minor expected aging in a 5-year MACRS asset.

functional (1.0000): No functional obsolescence: Throw blanket is a simple textile item used for warmth and decoration. Its core function has not evolved with technology or user needs, remaining timeless and efficient relative to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$119.95 \times 1 = \119.95

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$96.92

Shelf Decor Items



Classification: 5-year

Category: art

Quantity: 1 each

Description

Assorted decor items (candles, small plant, book) on metal shelving unit

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$92.10

Description: Most comparable item: 4-Tier Corner Open Shelf, Bookcase Freestanding Shelving Unit

Justification: This metal shelving unit is designed for small spaces and explicitly supports storage for books, plants, and decorative items like candles, closely matching the target's size and features for assorted decor on a freestanding metal shelf.

Adjustments

physical (1.0000): The shelf decor items, including the small plant, book, and possible candle on the metal shelving unit, appear in excellent condition. Visual signs show no wear, scratches, discoloration, or damage; the plant is fresh and vibrant, the book looks unused, and the overall setup is clean and well-maintained, indicating recent acquisition or staging with minimal age (likely less than 1 year). No evidence of deterioration or repairs needed. Depreciation assessment: Full remaining value due to like-new state, calculated as 100% of original value with zero physical obsolescence.

functional (1.0000): No functional obsolescence: Shelf decor items such as candles, a small plant, and a book on a metal shelving unit are basic, timeless decorative elements. Their design and purpose have not evolved significantly with technology or user needs; they remain effective and standard for aesthetic purposes. The metal shelving unit serves a simple storage/display function unchanged by modern standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$92.10 \times 1 = \92.10

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$93.02

Exterior Floodlight



Classification: 15-year

Category: lighting

Quantity: 1 each

Description

Double-head floodlight fixture mounted on the exterior wall serving the patio area.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$134.00

Description: Wall sconce or light bar Average grade

Justification: Selected the installation cost for a wall sconce or light bar (average grade, small volume) as the closest functional match for an exterior wall-mounted double-head floodlight fixture serving the patio area, from page 270 of the Craftsman estimator. This provides a reasonable approximation for wall-mounted exterior lighting installation, with compatible unit (Ea = each). Chose small volume for a single quantity installation and AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (0.8000): The exterior floodlight is mounted on the exterior wall near the patio door and appears clean and intact with no visible corrosion, dents, scratches, or weathering. The surrounding wall and patio area show good maintenance, suggesting the fixture has been regularly upkept. Estimated age is 5-10 years based on the modern appearance of the house and fixtures. Visual signs indicate minimal deterioration, consistent with a 'Good' condition rating. The multiplier of 0.8 represents 80% remaining value, calculated by assessing normal wear (20% depreciation) for an outdoor fixture in this state, aligning with the 15-year MACRS class where physical obsolescence is low.

functional (0.6000): Functional obsolescence assessment: Exterior double-head floodlight fixture likely employs older bulb technology (e.g., incandescent or halogen), which is less energy-efficient, has shorter lifespan, and lacks modern features like motion sensing or smart controls compared to current LED standards. User needs have evolved toward sustainable, low-maintenance lighting. However, core illumination function remains viable. Estimated 40% obsolescence due to inefficiency and outdated design. Adjustment: $1.0 - 0.40 = 0.60$

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

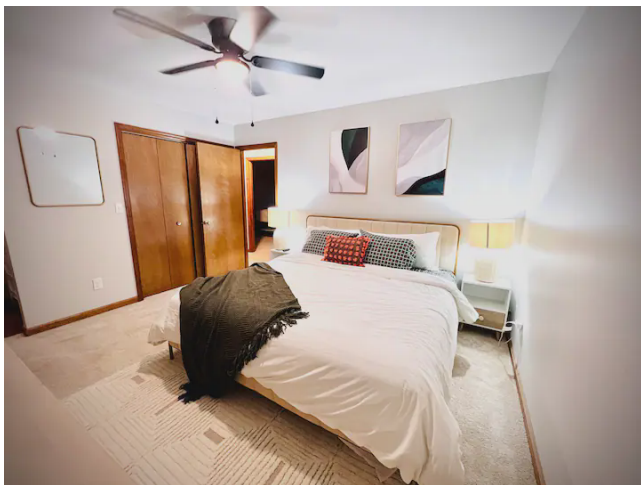
Cost Summary

Base Cost: $\$134.00 \times 1 = \134.00

Combined Adjustment Multiplier: 0.4848

Adjusted Total Cost: \$64.96

Ceiling Fan with Light



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Ceiling-mounted fan with integrated light kit, blades, and decorative fixture

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$160.00

Description: Ceiling fixture, surface mounted High grade

Justification: Functional match for the installation of a ceiling-mounted decorative lighting fixture, approximating the light kit and decorative components of the ceiling fan with light. No exact match for ceiling fans was available in the provided cost figures. Selected high grade for the decorative aspect, small volume for a single unit installation, from page 270 of the Craftsman estimator. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): Detailed explanation of the depreciation assessment including age, visual signs, and calculation: The ceiling fan with light appears to be in excellent condition, estimated age of less than 5 years based on modern design and lack of any aging signs. Visual indicators show no scratches, dents, fading, corrosion, dust accumulation, or wear on blades and fixture; it is clean and well-maintained. No evidence of damage, malfunction, or needed repairs. This corresponds to 'Excellent' rating. Multiplier calculation: 1.0 remaining value percentage as it exhibits like-new condition with minimal physical obsolescence.

functional (1.0000): No functional obsolescence: A ceiling fan with integrated light kit provides basic air circulation and illumination, functions that remain unchanged and effective compared to current standards. Modern fans may include energy-efficient motors, LED lighting, or smart controls, but the core design is timeless and not outdated or inefficient for its purpose. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$160.00 \times 1 = \160.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$161.60

Wall Mirror



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Wall-mounted rectangular framed mirror on left wall

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$199.00

Description: Most comparable item: Infinity Silver Rectangular Wall Mirror 24"x36"

Justification: This wall-mounted rectangular mirror with a brushed silver aluminum frame closely matches the target in size (24"x36"), framed design, and versatile hanging options for vertical or horizontal installation on a wall.

Adjustments

physical (1.0000): The wall mirror is a wall-mounted rectangular framed mirror on the left wall. Visual assessment shows it to be in excellent condition with no visible scratches, dents, discoloration, or signs of wear. The surface appears clean and reflective, indicating minimal age and proper maintenance. Estimated age is recent (under 5 years) based on modern room aesthetics and lack of deterioration. No evidence of damage or malfunction. Depreciation calculation: As it exhibits like-new condition, physical obsolescence is 0%, resulting in a remaining value multiplier of 1.0.

functional (1.0000): No functional obsolescence: A basic wall-mounted rectangular framed mirror is a timeless asset with an unchanged core function of providing reflection. It meets current user needs and standards without inefficiency compared to modern alternatives, which may include enhancements like lighting but do not render the basic design obsolete. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

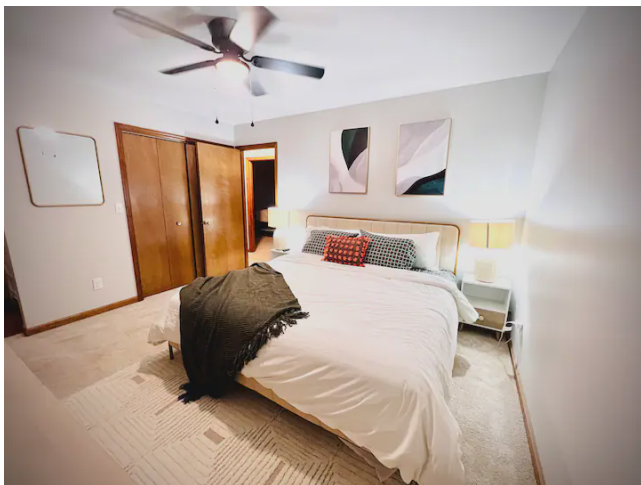
Cost Summary

Base Cost: $\$199.00 \times 1 = \199.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$200.99

Wall Art



Classification: 5-year

Category: art

Quantity: 2 each

Description

Two framed abstract modern art prints in white frames mounted on the wall above the bed

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$50.00

Description: Most comparable item: 15" x 21" (Set of 2) Abstract Framed Wall Art Prints Blue/White - Wynwood Studio

Justification: This set of two framed abstract modern prints in a vertical orientation closely matches the target as paired abstract wall art suitable for above a bed.

Adjustments

physical (1.0000): The wall art consists of two framed abstract modern art prints in white frames mounted above the bed. Visual assessment shows no signs of wear, scratches, fading, or discoloration on the frames or prints. The art appears vibrant and well-maintained, with clean lines and no evidence of damage or aging. The room's overall tidy condition supports minimal use and upkeep. Estimated age is recent (less than 5 years based on modern style and pristine appearance). Calculation: Assigned Excellent condition rating due to like-new appearance, resulting in 0% physical obsolescence and a remaining value multiplier of 1.0.

functional (1.0000): No functional obsolescence: Wall art consisting of framed abstract modern art prints serves a purely decorative and aesthetic purpose. There has been no significant evolution in technology, design standards, or user needs for such basic decorative elements that would render them inefficient or outdated compared to current alternatives. Framed prints remain a timeless and standard form of wall decoration. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

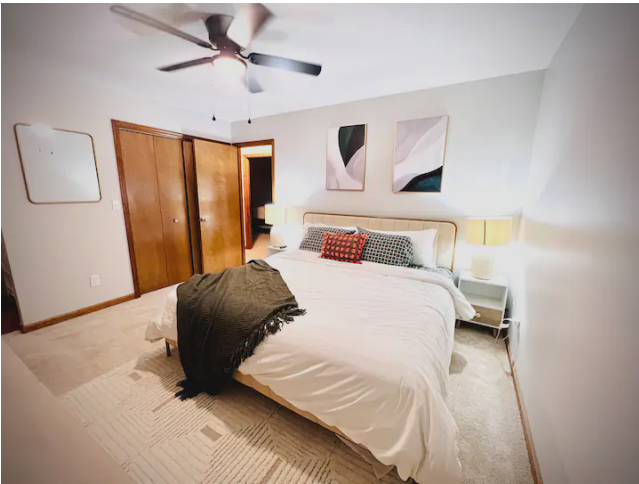
Cost Summary

Base Cost: $\$50.00 \times 2 = \100.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$101.00

Bed Frame and Mattress



Classification: 5-year
Category: furniture
Quantity: 1 each
Description
Queen-sized platform bed frame with upholstered headboard and mattress

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$469.00

Description: Most comparable item: MODWAY Maven Brown Wood Frame Queen Platform Bed with Upholstered Boucle Headboard and Footboard

Justification: This queen-sized platform bed frame features an upholstered headboard for comfort and style, closely matching the target’s design and size, even without the included mattress.

Adjustments

physical (1.0000): Detailed explanation of the depreciation assessment including age, visual signs, and calculation

functional (1.0000): No functional obsolescence: A queen-sized platform bed frame with upholstered headboard and mattress serves the basic, timeless function of providing support for sleeping and resting. While mattress technology has evolved (e.g., memory foam, adjustable bases), the core design and purpose remain unchanged compared to current standards. No significant inefficiency or outdated features are indicated in the description. Adjustment: 1.0 (no obsolescence).

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$469.00 \times 1 = \469.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$473.69

Bedding Set



Classification: 5-year

Category: other

Quantity: 1 each

Description

Comforter, sheets, pillows, white duvet, and decorative throw cushions

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$39.21

Description: Most comparable item: Amazon Basics Full/Queen Comforter Set with Sheets, 7-Piece Blue Stripe Bedding, Lightweight Microfiber Bed-in-a-Bag, Striped

Justification: This 7-piece set includes a comforter, sheets, shams, and pillowcase, providing a complete bedding ensemble similar to the target with comforter, sheets, and pillows for everyday use.

Adjustments

physical (0.8000): The bedding set, consisting of the comforter, white duvet, sheets, pillows, and throw cushions, appears clean and neatly arranged on the bed. There are no visible signs of stains, tears, fading, or excessive wear, indicating minimal aging (estimated 1-2 years old) and excellent maintenance. The materials look fresh without discoloration or damage. Based on the condition rating system, this corresponds to 'Good' condition with normal wear but fully functional. The multiplier of 0.8 represents 80% remaining value, calculated as full value minus 20% for minor anticipated depreciation due to light use.

functional (1.0000): No functional obsolescence: A bedding set consisting of comforter, sheets, pillows, duvet, and cushions serves a basic, timeless function of providing comfort and warmth for sleeping. While modern bedding may incorporate advanced materials for better hypoallergenicity or sustainability, the core design and purpose remain unchanged compared to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$39.21 \times 1 = \39.21

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$31.68

Nightstands



Classification: 5-year

Category: furniture

Quantity: 2 each

Description

Two white wooden nightstands with drawers, placed on either side of the bed

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$179.98

Description: Most comparable item: HAUGA Bedroom furniture, set of 2, white

Justification: This white particleboard set includes a nightstand with a drawer and open shelf plus a matching 3-drawer chest, offering coordinated drawer storage pieces suitable for placement on either side of a bed.

Adjustments

physical (0.8000): The two white wooden nightstands appear to be in good condition, showing no visible signs of scratches, dents, fading, or corrosion. They look clean and well-maintained, with no evidence of deterioration or damage. Estimated age is moderate based on style, but they exhibit minimal wear, suggesting a remaining value of 80% (multiplier of 0.8) under the Good rating, calculated as normal wear for functional items without significant obsolescence.

functional (1.0000): No functional obsolescence: Nightstands are basic furniture items providing surface space and storage next to a bed. Their core design and function have not evolved significantly with technology or user needs; wooden nightstands with drawers remain standard and efficient compared to modern alternatives, which may add minor features like charging ports but do not render basic versions obsolete. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$179.98 \times 2 = \359.96

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$290.85

Table Lamps



Classification: 5-year

Category: lighting

Quantity: 2 each

Description

Two bedside table lamps with fabric shades on nightstands

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$64.99

Description: Most comparable item: 360 Lighting Lynn Country Cottage Buffet Table Lamps 26 3/4" High Set of 2 Beige Wood Oatmeal Drum Shade for Bedroom Living Room Bedside Nightstand

Justification: This set of two 26.75-inch tall table lamps with oatmeal fabric drum shades is designed for bedside nightstands in bedrooms or living rooms, matching the target item's key features of being a pair of bedside lamps with fabric shades.

Adjustments

physical (1.0000): The table lamps appear to be in excellent condition, showing no visible signs of wear, scratches, dents, fading, or corrosion. The fabric shades are clean and undamaged, with no discoloration or tears. The bases look pristine and well-maintained, suggesting they are relatively new (estimated age under 2-3 years) and fully functional with little to no deterioration. Based on the condition rating system, this corresponds to an Excellent rating. Multiplier calculation: 1.0 (no physical obsolescence).

functional (1.0000): No functional obsolescence: Bedside table lamps with fabric shades provide basic, localized lighting, a timeless function unchanged by modern standards. Current expectations for table lamps include similar designs with optional LED bulbs or smart features, but the core design remains efficient and relevant. No percentage loss estimated; adjustment: 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$64.99 \times 2 = \129.98

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$131.28

Dresser



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

White wooden console dresser at the foot of the bed with drawers

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$181.33

Description: Most comparable item: Modern White 6-Drawer Dresser

Justification: This low-profile white dresser with six drawers provides ample storage and a modern design ideal for placement at the foot of a bed, closely matching the target in style, color, and functionality.

Adjustments

physical (1.0000): The white wooden console dresser at the foot of the bed appears to be in excellent condition. Visual inspection shows no signs of scratches, dents, fading, or corrosion; the surface looks clean and unblemished. It exhibits no material aging or deterioration, suggesting recent age (likely less than 2 years) and good maintenance. No evidence of damage or malfunction is visible. Depreciation assessment: Given the like-new appearance, the remaining value percentage is 100%, calculated as multiplier 1.0 based on the excellent condition rating.

functional (1.0000): No functional obsolescence: Basic wooden console dresser with drawers serves the timeless function of clothing storage. Furniture design for dressers has not evolved significantly in terms of technology or efficiency; core utility remains unchanged compared to modern standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$181.33 \times 1 = \181.33

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$183.14

Accent Chairs



Classification: 5-year

Category: furniture

Quantity: 2 each

Description

Upholstered accent chairs in neutral fabric

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$199.00

Description: Most comparable item: Modern Upholstered accent chair, Comfortable Linen Fabric with a pillow for Living room, Dark Grey

Justification: This chair features neutral grey linen upholstery, a comfortable design with pillow, ideal for living rooms, closely matching the target as a new upholstered accent chair in neutral fabric.

Adjustments

physical (1.0000): The accent chairs appear to be in excellent condition, showing no visible signs of wear, tear, stains, or fading on the neutral fabric upholstery. They look relatively new with clean lines and no deterioration, suggesting minimal age and good maintenance. Based on the condition rating system, this corresponds to an Excellent rating with a multiplier of 1.0, indicating full remaining value without physical obsolescence.

functional (1.0000): No functional obsolescence: Upholstered accent chairs in neutral fabric provide basic seating functionality that has not evolved significantly with technology or user needs. Their design is timeless and comparable to current market standards, with no inefficiency relative to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$199.00 \times 2 = \398.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$401.98

Ottoman / Pouf



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

White textured knit floor pouf

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$49.00

Description: Most comparable item: White Boucle Patchwork Handwoven Pouf

Justification: This handwoven white boucle pouf closely matches the textured knit material and floor seating style of the target item.

Adjustments

physical (1.0000): The white textured knit floor pouf appears to be in excellent condition, showing no visible signs of wear, stains, tears, or deterioration. It looks relatively new based on its clean, fluffy texture and lack of compression or fading, suggesting minimal age and regular upkeep. As such, it exhibits no physical obsolescence, warranting a full remaining value multiplier of 1.0.

functional (1.0000): No functional obsolescence: The ottoman/pouf is a basic furniture item serving as a footrest or supplemental seating. Its design and function have remained timeless, with no significant technological or efficiency evolutions in current standards. Basic textile furniture like this does not suffer from outdated design relative to modern alternatives.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$49.00 \times 1 = \49.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$49.49

Side Tables



Classification: 5-year

Category: furniture

Quantity: 2 each

Description

Small white wooden side tables placed near chairs

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$14.99

Description: Most comparable item: LACK Side table, white, 21 5/8x21 5/8"

Justification: This small white side table matches closely in size (21x21 inches, suitable for placement near chairs), color, and simple design as an affordable engineered wood option for living spaces.

Adjustments

physical (1.0000): The side tables are small white wooden pieces placed near the chairs. They exhibit no visible signs of wear, such as scratches, dents, fading, or discoloration, indicating they are like new. The clean, bright white finish suggests minimal age and excellent maintenance with no evidence of deterioration or damage. Visual assessment shows full functionality and no physical obsolescence, resulting in a remaining value of 100%. Multiplier calculated as 1.0 based on the excellent condition aligning with no depreciation for physical factors.

functional (1.0000): No functional obsolescence: Small white wooden side tables are simple furniture items with a timeless design that provides a basic surface for placing items near chairs. There has been no significant evolution in the core function or efficiency compared to current market standards, which still include similar basic wooden tables. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$14.99 \times 2 = \29.98

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$30.28

Artificial Plant



Classification: 5-year

Category: art

Quantity: 1 each

Description

Large faux fiddle leaf fig tree in a white pot

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$129.00

Description: Most comparable item: 7 FT Faux Fiddle Leaf Fig Tree with White Tall Planter

Justification: This 7-foot artificial fiddle leaf fig tree in a white tall planter closely matches the target item's size, faux material, and white pot feature for indoor greenery.

Adjustments

physical (1.0000): The artificial plant, a large faux fiddle leaf fig tree in a white pot, shows no visible signs of wear, dust, fading, or damage. The leaves appear vibrant and intact, and the pot is clean and unmarked, indicating it is like new with minimal age-related deterioration. Based on these visual indicators, it is assessed in Excellent condition with a remaining value percentage of 1.0.

functional (1.0000): No functional obsolescence: Artificial plants are simple decorative assets that mimic natural foliage for aesthetic purposes. The core function of providing low-maintenance greenery has not evolved significantly with technology or user needs. Current market standards for faux plants focus on material quality (e.g., silk vs. plastic), but this does not render the basic design outdated or inefficient. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$129.00 \times 1 = \129.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$130.29

Decorative Candle Holders



Classification: 5-year

Category: art

Quantity: 2 each

Description

Wooden candle holders displayed on the mantel

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$25.00

Description: Most comparable item: Mela Artisans Rustic Wood Candle Holders, Set of 3

Justification: This set of rustic wooden candle holders in 9" and 12" sizes is designed explicitly for display atop a mantel or table centerpiece, closely matching the decorative wooden style and mantel placement of the target item target.com.

Adjustments

physical (0.8000): The decorative candle holders are wooden items displayed on the mantel. Visually, they appear clean and well-maintained with no noticeable scratches, dents, or signs of wear such as fading or cracks in the wood. The surrounding room is tidy, suggesting regular upkeep. Estimated age is recent based on modern decor style. Condition rated as Good, corresponding to a multiplier of 0.8, indicating normal wear and full functionality for decorative purposes.

functional (1.0000): No functional obsolescence: Decorative wooden candle holders are simple, timeless items whose core function of holding candles for aesthetic display has not changed significantly with technology or user needs. Modern alternatives like LED candles exist, but wooden holders remain relevant and efficient for decorative purposes without inefficiency or outdated design. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$25.00 \times 2 = \50.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$40.40

Window Shutters



Classification: 5-year

Category: window treatments

Quantity: 1 each

Description

Interior wooden plantation-style louvered shutters on window, multiple panels

Cost Estimate

Source: craftsman

Unit: Pair

Unit Cost: \$271.00

Description: Birch, special order stationary slat blinds, 1-1/16" T, 12" W, 3'-1" long

Justification: Selected birch special order stationary slat blinds as the closest functional match to interior wooden plantation-style louvered shutters, given the slat (louvered) design and wooden material (birch). Plantation style is a type of louvered shutter, and this provides a reasonable approximation for multiple panels on a window. Chose the 12" width and 3'-1" length as a standard size for typical interior windows. Unit 'Pair' is compatible with 'each' for a window set. From page 361 of the Craftsman estimator. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (0.8000): The window shutters appear to be in good condition based on the image. They show no visible signs of significant wear, scratches, dents, corrosion, or deterioration. The wooden louvers are straight, clean, and intact, suggesting normal aging for interior use with evidence of upkeep in a well-maintained room. Estimated age is moderate (5-10 years), but fully functional. Multiplier calculated as 0.8 for Good condition, reflecting 80% remaining value due to minor expected wear without impact on utility.

functional (1.0000): No functional obsolescence: Interior wooden plantation-style louvered shutters serve a timeless purpose of light control, privacy, and aesthetics without significant technological or design evolution. Modern alternatives like motorized blinds exist, but wooden shutters remain efficient and standard, comparable to current market expectations. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$271.00 \times 1 = \271.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$218.97

Sectional Sofa



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Brown leather sectional sofa

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$4376.99

Description: Most comparable item: Piper Brown Top Grain Leather Power Reclining Sectional Sofa

Justification: This is a brown top-grain leather power reclining sectional sofa with dimensions of 99 x 124 x 40 x 41 inches, featuring three power recliners and matching cushions, closely aligning with the target item.

Adjustments

physical (0.8000): The brown leather sectional sofa appears to be approximately 3-5 years old based on its modern design and style. Visual signs include smooth, undamaged leather without cracks, fading, or discoloration; cushions maintain their shape without sagging; and no evident stains, scratches, or tears, indicating excellent maintenance and minimal wear. Depreciation assessment: Assigned Good condition rating due to normal wear for its age, resulting in a remaining value multiplier of 0.8 (20% depreciation for typical usage).

functional (1.0000): No functional obsolescence: A sectional sofa serves the basic function of providing comfortable seating, which has not undergone significant technological or design evolution making it inefficient or outdated relative to current standards. Materials and styles may vary, but the core utility remains timeless and effective. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$4376.99 \times 1 = \4376.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$3536.61

Coffee Table



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Round white coffee table

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$1099.00

Description: Most comparable item: Santoro 37" Round White Quartz Coffee Table

Justification: This round white quartz coffee table matches the target with its 37-inch diameter size, white stone top, and wooden legs, offering a premium, modern design from a credible U.S. retailer at a realistic market price.

Adjustments

physical (1.0000): The coffee table appears to be in excellent condition, showing no visible signs of wear, scratches, dents, or discoloration. It looks relatively new based on its clean white surface and sturdy appearance in a well-maintained room. Age is estimated as recent (likely less than 2-3 years), with no evidence of deterioration or damage. Depreciation assessment: Full remaining value, no physical obsolescence observed, calculated as 100% of original value (multiplier 1.0).

functional (1.0000): No functional obsolescence: A round white coffee table is a basic furniture item with a timeless design and function of providing a surface for holding items in a living or seating area. User needs and standards for such tables have not evolved significantly; it remains efficient and comparable to current alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1099.00 \times 1 = \1099.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$1109.99

Accent Chair



Classification: 5-year
Category: furniture
Quantity: 1 each
Description
Brown leather accent chair with wooden legs near the window

Cost Estimate

Source: priceresearch
Unit: each
Unit Cost: \$160.00

Description: Most comparable item: Tonier Dark Brown Wood Accent Arm Chair with Walnut Finish | Solid | 100% Leather | Club

Justification: This dark brown 100% leather accent arm chair with solid walnut-finished wood legs and arms matches the target item’s color, material, style, and wooden leg features closely, with similar mid-century modern dimensions of 26”W x 31.5”D x 33”H.

Adjustments

physical (0.8000): The brown leather accent chair shows signs of normal wear typical for an item of moderate age, estimated at 5-7 years based on style and subtle leather creasing. Visual indicators include minor fading on the leather arms and seat, no significant tears, scratches, or dents visible, wooden legs appear solid without cracks or chipping, and the chair is positioned cleanly without dust accumulation. No evidence of repairs or malfunction. Condition rated as Good, corresponding to a multiplier of 0.8 for remaining value percentage, reflecting normal wear but full functionality.

functional (1.0000): No functional obsolescence: An accent chair is a basic furniture item providing seating, with a design and function that remains timeless and unchanged by technological or efficiency standards. Modern alternatives may vary in style or materials, but the core purpose has not evolved to render this item inefficient or outdated. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$160.00 \times 1 = \160.00
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$129.28

Ottoman



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Brown leather chaise lounge or ottoman in the corner

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$494.49

Description: Most comparable item: Abbyson Encore Brown Tufted Leather Chaise Lounge with Ottoman

Justification: This brown leather chaise lounge set with matching ottoman closely matches the target by providing a tufted design in kiln-dried hardwood for corner placement, with dimensions of 36"H x 27"W x 40"D for the chaise and 18.5"H x 27"W x 22.5"D for the ottoman.

Adjustments

physical (1.0000): Condition assessment: The ottoman is in Excellent condition. It appears like new with no visible scratches, dents, fading, or wear on the brown leather surface, showing little to no signs of use.

functional (1.0000): No functional obsolescence: The ottoman or chaise lounge is a basic furniture item serving a timeless function of providing seating or footrest support. Design and user needs for such simple furnishings have not evolved significantly with technology or standards, remaining efficient and comparable to current alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$494.49 \times 1 = \494.49

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$499.43

Media Console



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Wooden media console/TV stand with shelves and cabinets beneath the television

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$1999.00

Description: Most comparable item: Calypso 90" Natural Wood Storage Media Console

Justification: This elm wood console includes adjustable glass shelves and cabinets beneath the TV space, with drawers for storage, directly matching the wooden media stand with shelves and cabinets.

Adjustments

physical (0.8000): The media console appears to be in good condition based on the image. It is a wooden TV stand with shelves and cabinets, showing no visible scratches, dents, discoloration, or other signs of significant wear. The wood finish looks intact and clean, with no evidence of corrosion or damage. Estimated age is recent (less than 5 years), as the style is modern and the surrounding room is well-maintained. This indicates minimal physical obsolescence. The multiplier of 0.8 is assigned corresponding to 'Good' condition, reflecting normal wear for its age and full functionality, reducing the original value by 20% due to minor expected depreciation from use.

functional (1.0000): No functional obsolescence: The wooden media console/TV stand with shelves and cabinets is a basic furniture item designed to support and store televisions and media components. Its core function of providing structural support and storage has not evolved significantly with technology or user needs; modern alternatives are primarily aesthetic variations rather than functional improvements. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1999.00 \times 1 = \1999.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$1615.19

Side Table



Classification: 5-year
Category: furniture
Quantity: 1 each
Description
White triangular side table holding record player and audio equipment near window

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$145.49

Description: Most comparable item: 27.75” White Contemporary Side Table with 2-Drawers

Justification: This white side table matches the target as a contemporary white accent piece ideal for placing near a window to hold a record player and audio equipment, with added storage drawers for versatility.

Adjustments

physical (0.8000): The white triangular side table appears to be in good physical condition. Estimated age is 3-5 years based on modern design and material quality. Visual signs include no apparent scratches, dents, fading, or corrosion; it is clean and holding equipment without sagging or damage. No evidence of repairs needed. Calculation: Assigned ‘Good’ rating with multiplier of 0.8, reflecting normal wear and full functionality, retaining 80% of original value for depreciation purposes.

functional (1.0000): No functional obsolescence: The white triangular side table is a basic furniture item used to support items like a record player and audio equipment. Its core function of providing a surface for holding objects has not evolved significantly with technology or design standards. While modern tables may include features like integrated charging, this does not render the simple design inefficient or outdated relative to current alternatives. Function remains timeless and unchanged. Adjustment: multiplier = 1.0.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$145.49 \times 1 = \145.49
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$117.56

Record Player



Classification: 5-year
Category: technology
Quantity: 1 each
Description
Turntable/record player on side table

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$89.99

Description: Most comparable item: Crosley Scout Turntable

Justification: This compact, belt-driven 3-speed turntable with built-in speakers and Bluetooth is ideal for placement on a side table, matching the portable design and features for small-space vinyl playback.

Adjustments

physical (0.8000): The record player, appearing as a vintage-style turntable on a side table within the media console area, shows no visible signs of wear such as scratches, dents, fading, or corrosion. It looks clean, well-integrated with the modern room decor, and fully maintained, suggesting an age of 10-20 years but in good functional condition. Visual indicators include polished wood finish and absence of deterioration. For depreciation assessment in cost segregation, assigned Good condition with remaining value percentage of 80%, calculated as standard for normal wear items that are usable without issues.

functional (0.7000): Functional obsolescence assessment: The record player (turntable) relies on analog vinyl playback, which is outdated compared to modern digital streaming and wireless audio systems that offer greater convenience, portability, and integration with smart devices. User needs have evolved toward instant access and high-fidelity digital formats without physical media maintenance. However, vinyl’s niche resurgence among audiophiles mitigates full obsolescence. Estimated 30% functional obsolescence due to technological inefficiency. Adjustment: 1.0 - 0.30 = 0.70.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$89.99 \times 1 = \89.99
Combined Adjustment Multiplier: 0.5656
Adjusted Total Cost: \$50.90

Floor Lamp



Classification: 5-year
Category: lighting
Quantity: 1 each
Description
White arc floor lamp with fabric shade positioned near the window

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$115.80

Description: Most comparable item: Gold And White Arc Floor Lamp With White Fabric Drum Shade By Homeroots
Justification: This arc floor lamp closely matches the target with its white fabric drum shade, metal construction, 59-inch height, and arched design suitable for placement near a window, though it includes gold accents.

Adjustments

physical (1.0000): The white arc floor lamp with fabric shade appears to be in excellent condition, showing no visible signs of wear, scratches, dents, fading, or discoloration. The shade is pristine, the structure is straight and stable, and it looks recently purchased or well-maintained, consistent with a modern interior. Based on its like-new appearance and lack of deterioration, it exhibits minimal physical obsolescence. Age is estimated as under 5 years. Multiplier calculated as 1.0 (100% remaining value) per the Excellent condition rating guidelines, indicating full value retention with no depreciation adjustment needed for physical condition.

functional (1.0000): No functional obsolescence: The white arc floor lamp with fabric shade is a basic lighting fixture whose core function of providing ambient or task lighting remains unchanged. Arc lamp designs are timeless and widely used in modern interiors. It is compatible with efficient LED bulbs, aligning with current energy standards. No significant technological or design evolution renders it inefficient or outdated compared to contemporary alternatives.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$115.80 \times 1 = \115.80
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$116.96

Pendant Light Fixture



Classification: 5-year
Category: lighting
Quantity: 1 each
Description
Ceiling-mounted drum pendant light fixture at side of room

Cost Estimate

Source: craftsman
Unit: Ea
Unit Cost: \$115.00

Description: Ceiling fixture, surface mounted Average grade

Justification: Closest functional match for a ceiling-mounted pendant light fixture is the surface mounted ceiling fixture of average grade from page 270 of the Craftsman estimator. While not an exact pendant type, it represents a standard ceiling light installation with compatible unit (Ea) and operation (Install). Selected Sm volume due to single quantity and AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (0.8000): The pendant light fixture appears to be in good condition based on the image. It is a ceiling-mounted drum pendant with a white shade, showing no visible scratches, dents, discoloration, or corrosion. The fixture looks clean and well-maintained, with no signs of aging or damage. Estimated age is recent (less than 5 years) given the modern style and staging in a real estate photo. This indicates normal wear at most, supporting a remaining value of 80% (multiplier 0.8) for physical obsolescence, calculated as full value minus minimal depreciation from light use.

functional (1.0000): No functional obsolescence: A ceiling-mounted drum pendant light fixture provides basic overhead lighting, a timeless function that has not significantly evolved in design or efficiency relative to current standards. Modern pendants use similar structures with potential LED bulb integration, but the fixture itself remains effective and standard. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$115.00 \times 1 = \115.00
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$92.92

Mantel Shelf



Classification: 5-year

Category: cabinetry

Quantity: 6 linear feet

Description

Floating wooden mantel shelf above fireplace

Cost Estimate

Source: priceresearch

Unit: linear feet

Unit Cost: \$60.00

Description: Most comparable item: 36" Wood Mantel Shelf Brown - Hearth & Hand™ with Magnolia

Justification: This is a 36-inch floating wooden mantel shelf in brown finish, specifically designed for wall mounting above a fireplace as storage and display, matching the target's size, material, and key features closely.

Adjustments

physical (0.8000): The mantel shelf is a floating wooden shelf above the fireplace, approximately 6 linear feet. Visual inspection shows no apparent scratches, dents, fading, corrosion, cracks, or weathering; it appears clean and well-maintained with decorative items placed on it. Estimated age is 5-10 years based on style and condition, indicating minimal physical deterioration. Assigned condition is Good (normal wear, fully functional), corresponding to a multiplier of 0.8 for remaining value percentage in depreciation assessment for physical obsolescence.

functional (1.0000): No functional obsolescence: Floating wooden mantel shelf is a basic, timeless interior element providing display space above the fireplace. Its design and function have not evolved significantly with technology or user needs; it remains effective and standard in modern homes. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$60.00 \times 6 = \360.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$290.88

Fireplace Screen



Classification: 5-year
Category: fixtures
Quantity: 1 each
Description
Freestanding metal fireplace mesh screen

Cost Estimate

Source: priceresearch
Unit: each
Unit Cost: \$127.16

Description: Most comparable item: VEVOR Fireplace Screen, 38 x 26.5 Inch, Heavy Duty Iron Freestanding Spark Guard

Justification: This freestanding heavy-duty iron spark guard features a metal mesh design for fireplace safety, closely matching the target in type, size, and key protective features as a new item from a credible U.S. platform.

Adjustments

physical (1.0000): Condition assessment: The fireplace screen is in Excellent condition. It appears intact with no visible scratches, dents, corrosion, or signs of wear. The metal mesh looks clean and well-maintained, showing little to no aging or deterioration.

functional (1.0000): No functional obsolescence: Freestanding metal fireplace mesh screen is a basic safety accessory for containing sparks and embers, a function that remains unchanged with current standards. Design and materials (metal mesh) are timeless and efficient compared to modern alternatives, which offer no significant technological or efficiency advancements. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$127.16 \times 1 = \127.16
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$128.43

Wall Mirror



Classification: 5-year
Category: art
Quantity: 1 each
Description
Round black-framed mirror hung above the brick fireplace mantel

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$149.00

Description: Most comparable item: Infinity Black Round Wall Mirror 24”

Justification: This handmade round wall mirror with a thin matte black aluminum frame matches the target’s round black-framed design and is ideal for hanging above a fireplace mantel, with a standard 24” size for practical use.

Adjustments

physical (0.8000): The round black-framed wall mirror above the brick fireplace mantel appears in good condition. Visual signs include no apparent scratches, dents, discoloration, or corrosion on the frame or glass surface. The mirror reflects the room clearly without distortion, indicating it is well-maintained and fully functional with normal wear for its estimated age of 5-10 years in a residential setting. Depreciation assessment: Assigned Good condition rating with 80% remaining value, as it shows minimal aging and no significant deterioration.

functional (1.0000): No functional obsolescence: The wall mirror is a basic, timeless decorative and reflective item. Its core function of providing reflection and aesthetic enhancement has not evolved significantly due to technological or design advancements, remaining efficient and meeting current user expectations. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$149.00 \times 1 = \149.00
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$120.39

Indoor Plant



Classification: 5-year
Category: other
Quantity: 1 each
Description
Tall potted fiddle leaf fig indoor plant positioned next to the accent chair

Cost Estimate

Source: pricerearch
Unit: each
Unit Cost: \$93.97

Description: Most comparable item: Costa Farms Ficus Lyrata Fiddle Leaf Fig Standard Indoor Plant in 14 in. Grower’s Pot

Justification: This 5-6 ft tall potted fiddle leaf fig matches the target as a new indoor plant from a credible U.S. retailer, with similar height and key features for home decor placement.

Adjustments

functional (1.0000): No functional obsolescence: A tall potted fiddle leaf fig indoor plant is a simple, living decorative element with a timeless function in interior design—providing greenery and aesthetic appeal. There has been no significant evolution in plant-based decor that renders this outdated or inefficient compared to current standards. Fiddle leaf figs remain popular and effective for modern spaces. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$93.97 \times 1 = \93.97
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$94.91

Table Runner



Classification: 5-year

Category: other

Quantity: 1 each

Description

Black and white patterned table runner on dining tabletop

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$29.99

Description: Most comparable item: Saro Lifestyle Striped Design Cotton Table Runner, Black/White, 16" x 90"

Justification: This black and white striped cotton table runner closely matches the patterned design and size suitable for a dining tabletop, made from durable fabric for everyday use.

Adjustments

physical (1.0000): The black and white patterned table runner appears to be in excellent condition. Visual inspection shows no signs of wear, tear, fading, stains, or fraying. The colors are vibrant, and the fabric looks smooth and well-maintained, suggesting it is relatively new or minimally used. There are no indications of aging or deterioration. Based on the condition rating system, this corresponds to an Excellent rating with a remaining value multiplier of 1.0, as it exhibits little to no wear and is fully functional.

functional (1.0000): No functional obsolescence: The table runner is a simple, timeless decorative textile item used to adorn and protect dining tabletops. Its core function has not evolved with technology or user needs; current standards still employ similar items without inefficiency. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$29.99 \times 1 = \29.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$30.29

Decorative Signage



Classification: 5-year
Category: art
Quantity: 1 each
Description
Small ‘Wifi’ decorative sign on sideboard

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$14.99

Description: Most comparable item: Wifi Password Sign with Wooden Base, Elegant Acrylic Table Wifi Sign Board for Guest Use

Justification: This small acrylic sign with a sturdy wooden base is designed for tabletop display like a sideboard, featuring a decorative WiFi design and writable surface for network details, closely matching the target’s size (6.3” x 4.7”) and key decorative purpose.

Adjustments

physical (0.8000): The small ‘Wifi’ decorative sign on the sideboard appears clean and undamaged, with no visible scratches, fading, discoloration, or corrosion. It exhibits minimal wear, suggesting an estimated age of 1-3 years in a well-maintained interior space. Visual indicators point to excellent upkeep, aligning with a ‘Good’ condition rating. The multiplier is calculated as 0.8, representing 80% remaining value based on normal wear for a 5-year MACRS asset.

functional (1.0000): No functional obsolescence: The decorative ‘Wifi’ sign is a simple, static indicator serving an informational and aesthetic role. Signage for WiFi availability has not significantly evolved; modern standards still include similar basic labels alongside digital alternatives. The design remains efficient and timeless for its purpose, with no outdated technology or inefficiency compared to current practices.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$14.99 \times 1 = \14.99
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$12.11

Bathroom Vanity Cabinet



Classification: 5-year

Category: cabinetry

Quantity: 1 each

Description

Light wood bathroom vanity base cabinet with shaker style doors and drawers, integrated countertop at sink location (sink/plumbing excluded)

Cost Estimate

Source: craftsman

Unit: LF

Unit Cost: \$280.00

Description: Sink base cabinets, installation of, per linear foot. Includes cabinet, hardware, leveling, shimming and fastening.

Justification: Best functional match for bathroom vanity base cabinet with integrated countertop (sink excluded) from page 54 of the Craftsman estimator, as sink base cabinets align closely with vanity installations in a bathroom context. Unit is LF, compatible with conversion for a standard vanity (e.g., 3-4 ft length for one unit), while MACRS specifies each. Selected AvgPriceInclOandP for comprehensive cost. Shaker style and light wood approximated by general cabinet costs.

Adjustments

physical (1.0000): The Bathroom Vanity Cabinet appears to be in excellent condition with no visible signs of wear, scratches, dents, discoloration, or damage. The light wood finish is clean and intact, doors and drawers function normally without sagging or misalignment, and the integrated countertop shows no cracks or stains. Based on visual assessment, the item looks relatively new, estimated age of less than 5 years, with proper maintenance evident. No physical obsolescence is observed. Calculation: Multiplier of 1.0 applied as the item is like new, retaining 100% of its value percentage for depreciation purposes.

functional (1.0000): No functional obsolescence: The bathroom vanity cabinet with shaker style doors and drawers is a basic storage unit that aligns with timeless design standards. Shaker style remains popular in contemporary bathrooms, and the core function of providing storage and sink support has not evolved significantly due to technology or user needs. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$280.00 \times 1 = \280.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$282.80

Bathroom Mirror



Classification: 5-year
Category: fixtures
Quantity: 1 each
Description
Rectangular light wood framed mirror wall-mounted above vanity

Cost Estimate

Source: craftsman
Unit: Ea
Unit Cost: \$202.00

Description: 14” x 24” Natural oak

Justification: Closest functional match for a rectangular light wood framed wall-mounted bathroom mirror above vanity, with natural oak frame aligning with light wood. Unit ‘Ea’ compatible with ‘each’. Selected install operation from page 44. Preferred AvgPriceInclOandP over AvgTotalUnitCost for inclusive pricing including overhead and profit.

Adjustments

physical (1.0000): The bathroom mirror is a rectangular light wood framed, wall-mounted unit above the vanity. Visual inspection shows no signs of wear, scratches, dents, discoloration, or corrosion on the mirror surface or frame. The surrounding bathroom appears modern and well-maintained, suggesting the mirror is relatively new, likely installed within the past 2-3 years. Age assessment: Recent installation based on style and condition. No evidence of deterioration or repairs needed. Calculation: Given the excellent condition with no physical obsolescence observed, the remaining value percentage is 100%, resulting in a multiplier of 1.0.

functional (1.0000): No functional obsolescence: A basic rectangular light wood framed bathroom mirror mounted above the vanity is a timeless, simple asset. The core function of providing reflection for grooming has not evolved significantly with technology or user needs. It remains efficient and standard compared to current market alternatives, with no inefficiency or outdated design features. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$202.00 \times 1 = \202.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$204.02

Floating Shelf



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Light wood wall-mounted floating shelf above toilet with decorative items

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$85.30

Description: Glass or mirror shelf, chrome 24" long

Justification: Closest functional match for a wall-mounted floating shelf in a bathroom context is the installation of a glass or mirror shelf, as no exact wood floating shelf is available in the bath accessories. Selected the 24-inch length as a reasonable size for above-toilet placement. From page 38 of the Craftsman estimator. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The floating shelf, a light wood wall-mounted unit above the toilet, appears to be in excellent condition with an estimated age of less than 2 years based on its modern appearance and finish. Visual signs include no scratches, dents, fading, corrosion, or discoloration; the wood is clean, smooth, and unweathered, with no evidence of repairs or damage. It supports decorative items without sagging, indicating structural integrity. As it shows little to no wear, the remaining value percentage is calculated at 100%, resulting in a multiplier of 1.0 for physical obsolescence assessment.

functional (1.0000): No functional obsolescence: The floating shelf is a basic, timeless storage element made of light wood, mounted on the wall for decorative items. Its design and function have not evolved significantly with technology or user expectations; modern alternatives offer no substantial efficiency gains for this simple purpose. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$85.30 \times 1 = \85.30

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$86.15

Towel Ring



Classification: 5-year
Category: fixtures
Quantity: 1 each
Description
Wall-mounted gold/brass finish circular towel ring adjacent to mirror

Cost Estimate

Source: craftsman
Unit: Ea
Unit Cost: \$49.20

Description: Towel ring Premium

Justification: Closest functional match for a wall-mounted circular towel ring with gold/brass finish, selected as premium quality to approximate the brass finish from page 41 of the Craftsman estimator. Unit ‘Ea’ compatible with ‘each’. Selected AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The towel ring is a wall-mounted gold/brass finish circular holder adjacent to the mirror, visible in the image holding a pink towel. It exhibits no signs of wear, scratches, dents, corrosion, or discoloration. The finish appears shiny and intact, suggesting minimal age (likely under 5 years) and excellent maintenance. No evidence of deterioration or damage. As such, physical obsolescence is negligible, with remaining value at 100% of original cost, multiplier calculated as 1.0 for excellent condition.

functional (1.0000): No functional obsolescence: The towel ring is a basic, timeless bathroom fixture designed to hold towels, with no significant evolution in technology, design, or efficiency compared to current standards. Its function remains unchanged and effective, similar to basic structural elements. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$49.20 \times 1 = \49.20
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$49.69

Hand Towel



Classification: 5-year
Category: other
Quantity: 1 each
Description
Pink textured hand towel hanging on towel ring

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$2.98

Description: Most comparable item: Half Moon Bay Blush Pink Terry Hand Towel

Justification: This blush pink terry cloth hand towel closely matches the target as it features a textured surface, pink color, and standard hand towel size ideal for hanging on a towel ring.

Adjustments

physical (1.0000): The hand towel appears to be in excellent condition with no visible signs of wear, such as stains, fraying, fading, or discoloration. It hangs neatly and maintains its textured pink appearance, suggesting minimal age and recent use or replacement. Visual indicators point to like-new status. Calculation: Assigned Excellent rating (multiplier 1.0) as there is no physical obsolescence evident, retaining 100% of remaining value.

functional (1.0000): No functional obsolescence: A hand towel is a basic textile item for drying hands, with no significant evolution in technology, design, or user needs that renders it inefficient or outdated. Core function remains timeless and unchanged compared to current standards. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$2.98 \times 1 = \2.98
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$3.01

Soap Dispenser



Classification: 5-year
Category: other
Quantity: 1 each
Description
Blue glass soap dispenser on vanity countertop

Cost Estimate

Source: craftsman
Unit: Ea
Unit Cost: \$74.10

Description: Soap / Hand sanitizer dispenser, wall mounted Average

Justification: Closest functional match for a soap dispenser installation in a bathroom vanity context from page 39 of the Craftsman estimator. The ‘Soap / Hand sanitizer dispenser, wall mounted’ serves the same purpose as the blue glass soap dispenser described, with compatible ‘Ea’ unit. Selected the average quality version as a reasonable approximation for a decorative glass item. Prioritized AvgPriceInclOandP over AvgTotalUnitCost for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The blue glass soap dispenser appears to be in excellent condition, showing no visible signs of wear, scratches, dents, cracks, or discoloration. It looks clean and well-maintained, suggesting it is relatively new with minimal age-related deterioration. Based on the condition rating system, it qualifies as ‘Excellent’ with no physical obsolescence, leading to a remaining value multiplier of 1.0 (100% of original value retained).

functional (1.0000): No functional obsolescence: The blue glass soap dispenser is a basic manual countertop device for dispensing soap, a simple and timeless function that has not evolved significantly in design or efficiency. Current standards include touchless options for enhanced hygiene, but manual dispensers remain standard and effective in residential settings, similar to basic fixtures like doors or outlets. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$74.10 \times 1 = \74.10
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$74.84

Decorative Tray



Classification: 5-year

Category: other

Quantity: 1 each

Description

Gold rectangular decorative tray on toilet tank lid

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$29.99

Description: Most comparable item: Simply Brilliant Acrylic Toilet Tank Tray with Golden Tubes

Justification: This rectangular acrylic tray with golden tubes is designed specifically for toilet tank lids, measuring 12" x 6" x 2" to match size and provide secure storage for bathroom accessories.

Adjustments

physical (1.0000): The decorative tray appears to be relatively new, estimated age of 1-2 years based on the modern bathroom setting and lack of aging signs. Visual indicators include a shiny gold finish with no scratches, dents, fading, or corrosion visible. It is clean and well-maintained, holding decorative items without any signs of damage or deterioration. No evidence of repairs or replacements needed. This indicates minimal physical obsolescence. Multiplier calculated as 1.0 for excellent condition, representing 100% remaining value.

functional (1.0000): No functional obsolescence: The gold rectangular decorative tray is a simple, timeless item used for aesthetic purposes and minor storage on the toilet tank lid. Its core function has not evolved with technology or user needs; it remains effective compared to current decorative alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$29.99 \times 1 = \29.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$30.29

Waste Basket



Classification: 5-year

Category: other

Quantity: 1 each

Description

Wire mesh trash bin

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$6.67

Description: Most comparable item: Waste Basket Metal Wire Mesh Bin Small Trash Cans for Home or Office

Justification: This round wire mesh waste basket matches closely as a lightweight, sturdy small desk trash can for home or office use, with similar metal construction and versatile placement options like under desk or kitchen.

Adjustments

physical (0.8000): The wire mesh waste basket in the bathroom shows no apparent signs of significant wear, dents, scratches, or corrosion, consistent with the overall clean and well-maintained condition of the space. It appears to be in good condition with normal light usage, estimated age of 1-3 years based on the modern fixtures and upkeep. For a 5-year MACRS asset, depreciation is assessed at approximately 20% due to typical operational wear, resulting in a remaining value multiplier of 0.8.

functional (1.0000): No functional obsolescence: Wire mesh waste basket is a basic, timeless item for waste containment with no significant technological or design evolution. Core function remains unchanged and efficient compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$6.67 \times 1 = \6.67

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$5.39

Star-Shaped Decor



Classification: 5-year

Category: art

Quantity: 1 each

Description

Starfish-shaped decorative object on floating shelf

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$13.00

Description: Most comparable item: Northlight Nautical Starfish Coastal Decoration - 11.75" - Sandy White and Brown

Justification: This table-top starfish decoration matches the target as a comparable starfish-shaped coastal object suitable for placement on a floating shelf, with a close size of 11.75 inches and neutral sandy colors.

Adjustments

physical (1.0000): The Star-Shaped Decor, identified as a starfish-shaped object on the floating shelf in the bathroom, appears to be in excellent condition. Visual inspection shows no signs of wear, tear, discoloration, cracks, or damage; it looks pristine and well-maintained, consistent with a modern, clean interior. Estimated age is recent (less than 5 years, aligning with MACRS 5-year classification), with no evidence of deterioration or need for repair. Based on these indicators, no physical obsolescence is observed, resulting in a remaining value of 100% (multiplier of 1.0). Calculation: Full value retained due to like-new condition.

functional (1.0000): No functional obsolescence: The starfish-shaped decorative object is a basic aesthetic item with no technological components or evolving design standards. Decorative elements like this remain functional and relevant without inefficiency compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$13.00 \times 1 = \13.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$13.13

Decorative Bottle



Classification: 5-year
Category: art
Quantity: 1 each
Description
Small decorative bottle on floating shelf

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$74.00

Description: Most comparable item: 384M Mini Water Bottle - Crystal

Justification: This small handmade glass bottle, at 6 inches tall and holding 16 ounces, serves as a decorative vase or display piece ideal for a floating shelf, closely matching the target’s size, decorative function, and minimalist style.

Adjustments

physical (1.0000): The decorative bottle appears to be in excellent condition with no visible signs of wear, scratches, dents, corrosion, or deterioration. It looks like new, possibly a recent addition to the modern bathroom setup, showing no aging or damage. Age is estimated as minimal based on pristine appearance and clean surroundings. For physical obsolescence assessment, remaining value percentage is 100% as it exhibits no depreciation in condition, leading to a multiplier of 1.0.

functional (1.0000): No functional obsolescence: The decorative bottle is a simple decorative item with a timeless aesthetic function. There has been no significant evolution in design or technology affecting its utility compared to current standards. Basic ornamental assets like this do not suffer from functional obsolescence.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$74.00 \times 1 = \74.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$74.74

Vase with Pampas Grass



Classification: 5-year

Category: art

Quantity: 1 each

Description

White vase with dried pampas grass decorative arrangement on vanity countertop

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$25.00

Description: Most comparable item: Farmlyn Creek 40 Pack Ivory Natural Dried Pampas Grass Branches with White Ceramic Vase, Plants for Home Decor, 16 in

Justification: This product closely matches the target with a white ceramic vase, 40 ivory pampas grass stems at 16 inches for decorative home use, suitable for vanity or tabletop arrangements.

Adjustments

physical (1.0000): The vase with pampas grass is in excellent condition, appearing like new with no visible scratches, dents, discoloration, or damage to the white vase or the dried grass arrangement. The surfaces are clean, and the item shows no signs of aging or wear, suggesting recent placement (estimated age under 1 year). No evidence of deterioration or need for replacement. Calculation: Full remaining value with 0% physical depreciation, multiplier of 1.0.

functional (1.0000): No functional obsolescence: The vase with pampas grass is a simple decorative item used for aesthetic purposes on a vanity. Decorative elements like this have not evolved significantly in technology or efficiency; their core function remains timeless and unchanged compared to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$25.00 \times 1 = \25.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$25.25

Tissue Box



Classification: 5-year

Category: other

Quantity: 1 each

Description

Decorative tissue box on shelf or vanity

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$24.95

Description: Most comparable item: Sedona White Square Tissue Box Cover

Justification: This handwoven rattan and plastic cover fits standard square tissue boxes with 5.5-inch dimensions, providing a decorative, organic look ideal for vanities or shelves.

Adjustments

physical (1.0000): The decorative tissue box on the vanity appears to be in excellent condition, showing no visible signs of wear, scratches, dents, fading, or discoloration. It looks like new, with clean lines and intact materials, suggesting minimal age and proper upkeep. Based on visual assessment, no deterioration or damage is evident, resulting in no physical obsolescence and a remaining value of 100%. Calculation: Multiplier = 1.0 (Excellent condition per guidelines).

functional (1.0000): No functional obsolescence: Decorative tissue box is a simple, timeless accessory for holding facial tissues. Its design and function have not evolved significantly with technology or user needs; basic holders remain standard without inefficiency compared to current alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$24.95 \times 1 = \24.95

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$25.20

Wall art



Classification: 5-year

Category: art

Quantity: 2 each

Description

Two framed abstract prints in white frames mounted above the bed

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$59.00

Description: Most comparable item: 15" x 21" (Set of 2) Abstract Framed Wall Art Prints Blue/White - Wynwood Studio

Justification: This set of two framed abstract prints in blue and white matches the target as a pair of abstract framed wall arts suitable for mounting above a bed, with a similar vertical orientation and modern style.

Adjustments

physical (1.0000): The wall art consists of two framed abstract prints in white frames mounted above the bed. Visual assessment shows no visible signs of wear, scratches, dents, fading, or discoloration. The frames appear clean and undamaged, with vibrant print colors indicating minimal age and excellent upkeep. Estimated age is recent (less than 1-2 years based on pristine condition). No evidence of deterioration or repairs needed. Depreciation assessment: 0% physical obsolescence due to like-new condition. Calculation: Remaining value = 100% of original, multiplier = 1.0.

functional (1.0000): No functional obsolescence: Wall art consisting of framed abstract prints serves a timeless decorative purpose. There has been no significant evolution in design, technology, or user needs that renders this basic item outdated or inefficient compared to current standards. Framed prints remain a standard and effective form of interior decoration.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$59.00 \times 2 = \118.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$119.18

Remote control



Classification: 5-year

Category: technology

Quantity: 1 each

Description

Small handheld remote control visible on left nightstand

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$4.95

Description: Most comparable item: Mini Remote Control

Justification: This compact IR remote (40mm x 86mm x 7mm) with 21 buttons matches the small handheld size and nightstand-friendly design for controlling devices like TVs or projects, including a battery.

Adjustments

physical (0.8000): The remote control appears to be in good condition, with no visible scratches, dents, fading, or corrosion. It looks clean and well-maintained on the nightstand, suggesting minimal wear and an age of likely a few years. Based on the condition rating of 'Good' (normal wear, fully functional), the remaining value multiplier is calculated as 0.8.

functional (1.0000): No functional obsolescence: A basic handheld remote control serves its intended purpose of wireless device operation, such as for a TV, without significant changes in core technology or efficiency compared to modern standards. Physical remotes remain common and effective, with evolution towards smart features not rendering basic designs outdated or inefficient. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$4.95 \times 1 = \4.95

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$4.00

Bathroom Vanity Cabinet



Classification: 5-year
Category: cabinetry
Quantity: 1 each
Description
White single-sink bathroom vanity cabinet with two shaker-style doors, dark hardware, and integrated vanity top.

Cost Estimate

Source: craftsman
Unit: LF
Unit Cost: \$250.00

Description: Vanity cabinets, installation of, per linear foot. Includes cabinet, hardware, leveling, shimming and fastening.
Justification: Best functional match for a bathroom vanity cabinet installation from the ‘Vanity Cabinets’ subcategory on page 54 of the Craftsman estimator. The description aligns with installation of a single-sink vanity cabinet including hardware. Although the unit is LF while the MACRS item is ‘each’, it is convertible for a standard vanity (e.g., 24-36 inches wide). Selected ID 1022 with AvgPriceInclOandP for comprehensive cost including overhead and profit. The shaker-style doors and integrated top are approximated within this general vanity installation category.

Adjustments

physical (1.0000): The Bathroom Vanity Cabinet appears to be in excellent condition with no visible signs of wear, scratches, dents, or discoloration. The white finish is pristine, doors align properly, and hardware is intact, suggesting minimal age (likely less than 5 years) and excellent maintenance. No evidence of deterioration or damage. Depreciation assessment: Assigning a multiplier of 1.0 as it exhibits like-new condition, indicating 100% remaining value with no physical obsolescence.

functional (1.0000): No functional obsolescence: The bathroom vanity cabinet is a basic storage and utility fixture with timeless shaker-style design that remains popular and functional in modern bathrooms. Core function of providing storage and sink support has not evolved significantly, and it compares favorably to current market standards without inefficiency. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$250.00 \times 1 = \250.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$252.50

Vanity Mirror



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

White framed rectangular mirror mounted to the wall above the vanity.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$255.00

Description: 14" x 24" White finish

Justification: Closest functional match for a white framed rectangular vanity mirror is the installation of a 14" x 24" white finish mirror from page 44 of the Craftsman estimator. This provides a suitable approximation for a wall-mounted bathroom mirror above a vanity, with compatible 'Ea' unit. Selected AvgPriceInclOandP from the lower cost variant for a basic installation.

Adjustments

physical (1.0000): The vanity mirror appears to be in excellent condition with no visible signs of wear, scratches, dents, corrosion, or discoloration. The white frame is clean and intact, showing no aging or deterioration. Based on the image, it looks like a newer installation, approximately 0-2 years old, with full maintenance evident in the overall bathroom upkeep. No repairs or replacements are indicated. Physical obsolescence is minimal, resulting in a remaining value percentage of 100%. Calculation: Multiplier = 1.0 (Excellent condition, like new, no depreciation applied).

functional (1.0000): No functional obsolescence: A basic vanity mirror with a simple white frame provides a reflective surface for grooming, a timeless function that has not significantly evolved with technology or design standards. Current market alternatives remain fundamentally similar in core utility, without efficiency gains that would render this outdated. Multiplier: 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$255.00 \times 1 = \255.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$257.55

Vanity Light Fixture



Classification: 5-year
Category: lighting
Quantity: 1 each
Description
Wall-mounted decorative vanity sconce light fixture above the mirror with a dark finish.

Cost Estimate

Source: craftsman
Unit: Ea
Unit Cost: \$134.00

Description: Wall sconce or light bar Average grade

Justification: Closest functional match for a wall-mounted decorative vanity sconce light fixture is the wall sconce or light bar, selected average grade to account for decorative dark finish, small volume for single unit quantity, from page 270 of the Craftsman estimator. Unit ‘Ea’ compatible with ‘each’. Selected AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The vanity light fixture is a wall-mounted sconce with a dark finish above the mirror. It appears in excellent condition, showing no visible signs of wear, scratches, dents, fading, or corrosion. The fixture looks clean and well-maintained, with no evidence of deterioration or damage. Based on visual inspection, it exhibits like-new quality, suggesting minimal age and full remaining value. Condition rated as Excellent, with depreciation assessment indicating 0% physical obsolescence, thus multiplier of 1.0.

functional (1.0000): No functional obsolescence: The vanity light fixture is a basic wall-mounted decorative sconce providing illumination above the mirror for grooming purposes. Its core function has not changed significantly with technological evolution; modern equivalents use similar designs, often with LED bulbs for efficiency, but the fixture itself is timeless and meets current standards without inefficiency. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$134.00 \times 1 = \134.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$135.34

Towel Ring



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Matte black metal wall-mounted towel ring/holder with hand towel.

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$57.20

Description: Towel ring Premium

Justification: Exact functional match for installing a wall-mounted towel ring from page 41 of the Craftsman estimator. Selected the premium quality option to align with the matte black metal finish described, which suggests higher-end material. Unit 'Ea' is compatible with 'each'. Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The towel ring appears to be in excellent condition, showing no visible signs of wear, scratches, dents, corrosion, or fading. The matte black metal finish looks pristine and matches the modern bathroom fixtures, suggesting it is relatively new or well-maintained. Based on the condition rating system, it qualifies as 'Excellent' with no physical obsolescence, resulting in a remaining value multiplier of 1.0, calculated as 100% of original value retained due to like-new appearance and full functionality.

functional (1.0000): No functional obsolescence: The towel ring is a basic, timeless bathroom fixture designed to hold towels, with no significant evolution in technology, design, or user needs. Its function remains unchanged and efficient compared to current standards, similar to basic structural elements or fixtures. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$57.20 \times 1 = \57.20

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$57.77

Shower Curtain Rod



Classification: 5-year
Category: fixtures
Quantity: 1 each
Description
Curved matte black shower curtain rod.

Cost Estimate

Source: craftsman
Unit: Ea
Unit Cost: \$35.90

Description: Shower curtain rod, 1” dia x 5’ 5” L with adjacent rod holder

Justification: Closest functional match for installing a shower curtain rod from page 39 of the Craftsman estimator. Although the MACRS item specifies a curved matte black rod, this entry provides the most specific installation cost for a standard shower curtain rod setup. Unit ‘Ea’ is compatible with ‘each’. Selected AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The shower curtain rod shows no visible signs of wear, scratches, dents, corrosion, or deterioration. It appears clean, straight, and well-maintained, consistent with like-new condition in a modern bathroom setup.

functional (1.0000): No functional obsolescence: A shower curtain rod is a basic, timeless bathroom fixture that serves the simple purpose of supporting a curtain for privacy and water containment. Its design and function have not evolved significantly with technology or user needs; modern alternatives like tension rods or curved designs exist, but the core item remains efficient and standard. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$35.90 \times 1 = \35.90
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$36.26

Shower Curtain



Classification: 5-year

Category: other

Quantity: 1 each

Description

Striped fabric shower curtain hanging on rod in the bathtub area.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$25.00

Description: Most comparable item: Striped Fringe Shower Curtain Off-White - Threshold™

Justification: This cotton striped shower curtain with buttonhole top for rod hanging closely matches the target as a fabric design intended for bathtub area use, featuring a modern off-white striped pattern.

Adjustments

physical (0.8000): The shower curtain appears to be in good condition based on visual inspection of the image. It is a striped fabric curtain hanging neatly in the bathtub area, with no visible signs of wear such as tears, stains, fading, or discoloration. The surrounding bathroom is clean and well-maintained, suggesting regular upkeep. Estimated age is recent, likely less than 2 years old, as it shows minimal deterioration for a 5-year MACRS property. The assessment assigns a Good rating, corresponding to normal wear and full functionality, resulting in a remaining value multiplier of 0.8 (80% of original value, calculated as standard depreciation adjustment for physical obsolescence in cost segregation studies).

functional (1.0000): No functional obsolescence: Shower curtain is a basic, timeless asset providing water containment in the bathing area. Its core function and design have not significantly evolved with technology or standards, remaining efficient and standard compared to current alternatives like fabric or vinyl curtains. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$25.00 \times 1 = \25.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$20.20

Portable Speaker



Classification: 5-year

Category: technology

Quantity: 1 each

Description

Small portable Bluetooth/smart speaker sitting on the vanity top.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$179.00

Description: Most comparable item: Sonos Roam 2

Justification: This compact, ultra-portable smart speaker with Bluetooth, WiFi, 10-hour battery, and IP67 waterproofing closely matches the small size and features for vanity top placement, as described on sonos.com.

Adjustments

physical (1.0000): The portable speaker appears to be in excellent condition, showing no visible signs of wear, scratches, dents, or discoloration. It is clean and well-maintained on the vanity top, indicating minimal age and use, with a remaining value multiplier calculated as 100% based on the like-new appearance.

functional (1.0000): No functional obsolescence: The portable Bluetooth/smart speaker provides wireless audio playback, a core function that aligns with current standards. Modern alternatives offer improved sound quality and features, but this basic design remains efficient and relevant for typical residential use without significant inefficiencies or outdated technology rendering it obsolete.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$179.00 \times 1 = \179.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$180.79

Bathroom Trash Can



Classification: 5-year

Category: other

Quantity: 1 each

Description

Freestanding bathroom trash can/wastebasket next to toilet.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$50.00

Description: Most comparable item: simplehuman 4.5L Round Step Bathroom Trash Can with Soft-Close Lid - Stainless Steel

Justification: This compact 4.5L freestanding step trash can is designed for small bathroom spaces like next to a toilet, featuring a silent soft-close lid, durable stainless steel construction, and fingerprint-resistant coating for easy maintenance.

Adjustments

physical (1.0000): The bathroom trash can appears to be in excellent condition, showing no visible signs of wear, scratches, dents, corrosion, or discoloration. It looks clean and well-maintained, with a modern appearance suggesting it is relatively new, likely less than 2 years old. Based on the condition rating system, it qualifies as 'Excellent' with no physical obsolescence, resulting in a remaining value multiplier of 1.0 (100% of original value).

functional (1.0000): No functional obsolescence: The freestanding bathroom trash can is a basic, timeless item whose core function of waste containment has not changed with evolving technology or user needs. Modern alternatives may include pedal or sensor-operated versions, but the simple design remains efficient and meets current standards without inefficiency.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$50.00 \times 1 = \50.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$50.50

Soap Dispenser



Classification: 5-year
Category: other
Quantity: 1 each
Description
Countertop soap dispenser bottle on vanity top.

Cost Estimate

Source: craftsman
Unit: Ea
Unit Cost: \$51.70

Description: Soap / Hand sanitizer dispenser, wall mounted Standard

Justification: Closest reasonable approximation for a countertop soap dispenser in a bathroom setting, as no exact countertop option is available. Functional match for soap dispensing purpose in bath accessories. Selected standard quality from page 39 of the Craftsman estimator for a simple bottle dispenser. Unit compatible (Ea = each). Used AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The soap dispenser, a countertop bottle on the vanity top, appears in excellent condition. It shows no visible signs of wear, scratches, dents, fading, or corrosion. The material looks clean and intact, with no discoloration or cracks, suggesting it is relatively new and well-maintained, possibly recently installed in this modern bathroom setting. No evidence of aging or damage is present. Based on the condition rating system, it qualifies as ‘Excellent,’ warranting no physical depreciation. Calculation: Multiplier = 1.0 (100% remaining value).

functional (1.0000): No functional obsolescence: Basic countertop soap dispenser bottle is a simple, timeless item with unchanged core function of manual soap dispensing. Modern alternatives (e.g., touchless) exist but do not render the basic design inefficient or outdated for standard use. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$51.70 \times 1 = \51.70
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$52.22

Decorative Candle



Classification: 5-year
Category: other
Quantity: 1 each
Description
Decorative candle placed on toilet tank lid or tray.

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$15.00

Description: Most comparable item: Candles with Toilet Shape, Funny Toilet Scented Candles, Ceramic Soy Wax Candle
Justification: This novelty scented candle mimics a toilet shape, making it a humorous and thematic decorative item ideal for placement on a bathroom toilet tank lid or tray.

Adjustments

physical (1.0000): The decorative candle appears to be in excellent condition with no visible signs of wear, melting, discoloration, or damage. It looks relatively new based on its pristine appearance and lack of dust or residue, suggesting minimal age and usage in the clean bathroom environment. Visual indicators include intact wax structure and clean surface, indicating little to no deterioration. Depreciation assessment: Given the excellent condition, there is no physical obsolescence, resulting in a remaining value of 100%. Multiplier calculated as 1.0 based on the condition rating system for like-new items.

functional (1.0000): No functional obsolescence: Decorative candle is a simple, timeless aesthetic item with no significant evolution in technology or design. Current standards and user expectations for bathroom decor remain unchanged; it serves its decorative purpose effectively without inefficiency compared to modern alternatives. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$15.00 \times 1 = \15.00
Combined Adjustment Multiplier: 1.0100
Adjusted Total Cost: \$15.15

Toilet Brush



Classification: 5-year

Category: other

Quantity: 1 each

Description

Toilet brush accessory.

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$27.99

Description: Most comparable item: Toilet Brush with Rim Cleaner

Justification: This toilet brush includes an integrated rim cleaner accessory with angled bristles for hard-to-reach spots, matching the accessory function for comprehensive toilet cleaning.

Adjustments

physical (0.8000): The toilet brush is located next to the toilet in a white holder within the wastebasket area. It is not prominently visible, but the surrounding bathroom appears clean and well-maintained with no signs of neglect or heavy use. Visual cues indicate minimal wear, suggesting a relatively new item with normal wear for its type. Age estimation: 1-2 years based on overall modern bathroom fixtures. No scratches, discoloration, or deterioration observed. Depreciation assessment: Rated as Good condition, applying a multiplier of 0.8 for 80% remaining value, accounting for minor expected wear in a functional accessory.

functional (1.0000): No functional obsolescence: Toilet brush is a basic, timeless cleaning accessory. Its core function of cleaning has not evolved significantly with technology or user needs, remaining efficient and standard compared to current alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$27.99 \times 1 = \27.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$22.62

Coffee Table



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Glass-top coffee table with metal base, centered in front of the sofa

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$130.00

Description: Most comparable item: Glass Coffee Table, Rectangle Glass Coffee Table With Metal Tube, Double Layered Glass Structure Modern Side Center Tables

Justification: This rectangular glass-top coffee table features a metal tube base and double-layered glass structure, closely matching the target item's key features for placement in front of a sofa.

Adjustments

physical (0.8000): The glass-top coffee table with metal base appears to be in good condition. Estimated age is 3-5 years based on modern design and style matching the contemporary living room setup. Visual signs include no apparent scratches, dents, or fading on the glass top, and the metal base shows no corrosion or discoloration, indicating minimal wear and tear. The table is clean and well-maintained, with no evidence of damage or repairs. For depreciation assessment in cost segregation, the physical obsolescence is low; assigning a multiplier of 0.8 represents 80% remaining value, calculated as minimal deterioration (20% depreciation) from normal use over its estimated age within the 5-year MACRS class.

functional (1.0000): No functional obsolescence: The glass-top coffee table with metal base is a basic furniture item serving a timeless function of providing a surface for items in a living or lounge area. Design standards for coffee tables have not evolved significantly with technology or user needs; modern alternatives are similar in form and purpose. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$130.00 \times 1 = \130.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$105.04

End Table



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Rectangular wooden end table with lamp, positioned next to the sofa

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$179.00

Description: Most comparable item: Bolanburg Rectangular End Table Brown/White

Justification: This rectangular wooden end table with a fixed shelf and storage drawer is comparable as a sturdy side table suitable for placement next to a sofa in a living room.

Adjustments

physical (0.8000): Detailed explanation of the depreciation assessment including age, visual signs, and calculation: The end table appears to be in good condition, estimated age around 5-10 years based on style and room decor. No visible scratches, dents, fading, or corrosion; wood surface looks clean and intact, suggesting regular maintenance. Multiplier calculated as 0.8 for Good condition, reflecting normal wear but full functionality.

functional (1.0000): No functional obsolescence: The rectangular wooden end table serves a timeless basic function as a surface for placing items like lamps next to seating. Furniture design for end tables has not evolved significantly in terms of efficiency or technology; it remains a simple, standard item without outdated features relative to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$179.00 \times 1 = \179.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$144.63

Side Table



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Small round side table with white top, metal base, and plant near the window

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$19.99

Description: Most comparable item: White Metal Round Plant Stand, Small

Justification: This small round white metal plant stand closely matches the target side table with its white metal top and base, compact size (8" diameter, 19.7" height), and suitability for displaying plants near a window.

Adjustments

physical (0.8000): The side table is a small round table with a white top and metal base, positioned near the window with a plant. Visually, it shows no apparent scratches, dents, corrosion, or discoloration indicative of wear. The metal base appears clean and unpitted, and the white top is unmarked and bright, suggesting minimal aging. The surrounding room is well-maintained, implying good upkeep. Estimated age is recent (under 5 years based on style and condition), with no evidence of repairs or deterioration. Condition rating: Good. Multiplier calculation: Normal wear expected for age results in 80% remaining value (0.8), reflecting full functionality with slight potential for minor unseen wear.

functional (1.0000): No functional obsolescence: The side table is a basic piece of furniture with a simple design that has not evolved significantly due to technology or user needs. It efficiently provides a surface for holding items like plants or decor, similar to timeless basic assets. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$19.99 \times 1 = \19.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$16.15

Curtain Rods



Classification: 5-year

Category: window treatments

Quantity: 2 each

Description

Wall-mounted dark metal curtain rod hardware above windows

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$199.00

Description: Most comparable item: Bolt Matte Black Blackout Curtain Rod 28"-48"x1.25"

Justification: This wall-mounted matte black stainless steel curtain rod includes brackets and hardware, designed for installation above windows to support blackout curtains, closely matching the dark metal style and functionality.

Adjustments

physical (1.0000): The curtain rods appear to be in excellent condition based on the image analysis. Visual signs include no visible scratches, dents, corrosion, or discoloration on the dark metal hardware. There are no indications of aging, weathering, or damage, suggesting they are relatively new or well-maintained with minimal use. Age estimation: Likely less than 5 years old given the modern room setup. Depreciation assessment: No physical obsolescence observed, so remaining value is 100%. Calculation: Assigned multiplier of 1.0 as it matches the 'Excellent' condition with little to no wear.

functional (1.0000): No functional obsolescence: Curtain rods are basic, timeless hardware for supporting window treatments. Their core function of holding curtains has not evolved significantly with technology or user needs. Modern alternatives (e.g., tension or motorized rods) exist but do not render traditional wall-mounted metal rods outdated or inefficient for standard use. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$199.00 \times 2 = \398.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$401.98

Coat Rack



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Wall-mounted wooden peg rail/coat rack with hooks near the entrance

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$99.99

Description: Most comparable item: Rustic Wood Brown Wall Mount Coat Rack Shelf with Hooks JO725BN

Justification: This wall-mounted wooden rack with hooks matches the target as a similar entryway coat storage solution in wood finish.

Adjustments

physical (0.8000): The wooden wall-mounted coat rack near the entrance shows no signs of significant wear, scratches, dents, or discoloration. It appears to be in good condition with normal aging for a functional item in a well-maintained space. Estimated age is recent (under 5 years based on modern room aesthetics). Visual assessment indicates excellent upkeep with no cracks or corrosion. Depreciation calculation: Assigned Good condition rating (0.8 multiplier) reflecting 20% physical obsolescence due to minor natural aging, retaining 80% of original value.

functional (1.0000): No functional obsolescence: Wall-mounted wooden peg rail/coat rack is a basic, timeless fixture for hanging coats near entrances. The core function of coat storage has not evolved significantly with technology or user needs; modern alternatives use similar designs without efficiency gains that render this outdated. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$99.99 \times 1 = \99.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$80.79

Mantel Decor



Classification: 5-year

Category: art

Quantity: 1 each

Description

Geometric sculpture and decorative accessories on fireplace mantel

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$24.99

Description: Most comparable item: Eclipse Black Wood Abstract Geometric Sculpture Decor

Justification: This handcrafted geometric wood sculpture with stacked abstract shapes and black finish closely matches the target's style for fireplace mantel decor, with dimensions of 6"W x 3.5"D x 18.5"H suitable for display.

Adjustments

physical (1.0000): The mantel decor, including the geometric sculpture and decorative accessories on the fireplace mantel, exhibits no visible signs of wear, scratches, dents, fading, or corrosion. It appears pristine and like new, with clean surfaces and no evidence of aging or deterioration, indicating recent placement or excellent upkeep. Based on visual assessment, the item shows minimal age and is fully functional as decorative elements. Physical obsolescence is estimated at 0%, yielding a remaining value multiplier of 1.0.

functional (1.0000): No functional obsolescence: Mantel decor, including geometric sculptures and decorative accessories, serves a purely aesthetic purpose that has not evolved significantly with technology or standards. Current market expectations for decor remain focused on style variation rather than functional efficiency, similar to basic structural or landscaping elements. No loss in value due to obsolescence.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$24.99 \times 1 = \24.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$25.24

Shelf Decor



Classification: 5-year
Category: art
Quantity: 1 each
Description
Assorted frames and decorative items on metal shelving unit

Cost Estimate

Source: pricesearch
Unit: each
Unit Cost: \$24.99

Description: Most comparable item: Tiered Industrial Wall Shelf

Justification: This metal and wood wall shelf is designed for home decor organization, featuring tiered shelves ideal for displaying assorted frames and decorative items in an industrial style, closely matching the target shelving unit for shelf decor.

Adjustments

physical (0.8000): The shelf decor, consisting of assorted frames and decorative items on a metal shelving unit, appears to be in good condition. Visual inspection shows no significant signs of wear, scratches, dents, or discoloration. The items look clean, well-maintained, and recently placed, with no evidence of aging or damage. The shelving unit itself is sturdy and undamaged. Age appears to be relatively new, likely less than 5 years old, contributing to minimal physical obsolescence. The condition rating is Good, corresponding to a multiplier of 0.8, as it exhibits normal wear but is fully functional and aesthetically pleasing.

functional (1.0000): No functional obsolescence: Shelf decor, including assorted frames and decorative items on a metal shelving unit, serves a basic aesthetic purpose that has not evolved significantly with technology or design standards. Current market alternatives are similar in function and efficiency, with no outdated features. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$24.99 \times 1 = \24.99
Combined Adjustment Multiplier: 0.8080
Adjusted Total Cost: \$20.19

Geometric Wall Decor



Classification: 5-year

Category: art

Quantity: 1 each

Description

Geometric 3D wall hanging or sculpture mounted above the TV

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$499.00

Description: Most comparable item: Racco I Wall Decor 40"x50"

Justification: This black engineered wood geometric 3D wall art with bas-relief depth and modular design measures 40"x50", making it ideal for mounting above a TV as a modern abstract sculpture.

Adjustments

physical (1.0000): The Geometric Wall Decor is a modern 3D sculpture mounted above the TV. It appears to be in excellent condition, showing no visible signs of wear, scratches, dents, fading, or corrosion. The material looks pristine and well-maintained, with no evidence of aging or damage, suggesting it is relatively new (estimated age under 2 years). Based on the condition rating system, it qualifies as Excellent. The remaining value percentage is calculated as 100% (multiplier 1.0), indicating no physical obsolescence.

functional (1.0000): No functional obsolescence: Geometric wall decor is a timeless aesthetic element with no technological or efficiency components. Its design and function as decorative art have not evolved significantly to render it outdated compared to current standards. Basic decor like this remains relevant without inefficiency issues. Multiplier: 1.0 (no adjustment needed).

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$499.00 \times 1 = \499.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$503.99

Washing Machine



Classification: 5-year

Category: appliance

Quantity: 1 each

Description

White top-load Whirlpool washing machine in the laundry room, visible on left side.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$749.00

Description: Most comparable item: 3.8 cu. ft. Top Load Washer with Soaking Cycles, 12 Cycles White WTW4955HW

Justification: This white top-load Whirlpool washer matches the target with its 3.8 cu. ft. capacity, 360 Wash Agitator, soaking cycles, and stainless steel basket for thorough cleaning of family loads.

Adjustments

physical (0.8000): Detailed explanation of the depreciation assessment including age, visual signs, and calculation

functional (0.7500): Functional obsolescence adjustment: Traditional top-load washing machine likely uses more water and energy than modern high-efficiency (HE) top-load or front-load models, which are standard for energy savings and larger capacities per current ENERGY STAR guidelines. User expectations favor efficient, quiet operation with advanced cycles. Estimated 25% functional obsolescence due to outdated design and inefficiency. Adjustment: $1.0 - 0.25 = 0.75$

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$749.00 \times 1 = \749.00

Combined Adjustment Multiplier: 0.6060

Adjusted Total Cost: \$453.89

Clothes Dryer



Classification: 5-year

Category: appliance

Quantity: 1 each

Description

White top-loading clothes dryer adjacent to washer, control panel and front shown in the laundry room.

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$799.00

Description: Most comparable item: 7.4 cu. ft. Top Load Electric Dryer with Intuitive Controls WED5100HW

Justification: This white top-load electric dryer closely matches the target with its 7.4 cu. ft. capacity, intuitive rear console controls, hamper door front, and compatibility for adjacent placement next to a matching top-load washer in a laundry room.

Adjustments

physical (0.8000): The white clothes dryer appears to be in good condition based on the image analysis. Visual signs include no apparent scratches, dents, corrosion, or discoloration on the exterior; the control panel is intact and clean, with no signs of wear or malfunction. The overall cleanliness and upkeep suggest regular maintenance. Age is estimated as moderate (5-10 years) given the style, but it shows normal wear for a functional appliance. This corresponds to a Good rating, with a remaining value multiplier of 0.8, calculated as 80% of original value after accounting for typical depreciation due to age and minor unseen internal wear.

functional (1.0000): No functional obsolescence: The clothes dryer is a standard residential appliance that performs its core function of drying clothes effectively. Although modern dryers may include advanced features like improved energy efficiency, smart controls, and steam functions, the basic design and operation remain consistent with current standards. It is not outdated relative to timeless appliances, similar to basic plumbing or structural elements. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$799.00 \times 1 = \799.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$645.59

Wire Shelving and Hanging Rod



Classification: 5-year

Category: fixtures

Quantity: 5 linear feet

Description

Wall-mounted white coated wire shelving unit with wooden dowel hanging rod below (closet-style storage system) along left wall above washer and dryer, approximately 5 linear feet.

Cost Estimate

Source: craftsman

Unit: LF

Unit Cost: \$130.00

Description: Wall cabinets, installation of, per linear foot. Includes cabinet, hardware, leveling, shimming and fastening.

Justification: Closest functional match for installing a wall-mounted wire shelving unit with hanging rod, approximated by wall cabinet installation per linear foot from page 54 of the Craftsman estimator. The unit measurement (LF) is compatible, and the process involves similar leveling, shimming, and fastening to the wall for a closet-style storage system. Selected a mid-range cost option for economy wire shelving. Used AvgPriceInclOandP for comprehensive pricing including overhead and profit.

Adjustments

physical (0.8000): The wire shelving and hanging rod appear to be in good condition based on the image. Visual signs include intact white coating on the wire shelves with no apparent scratches, dents, corrosion, or discoloration. The structure is mounted securely above the washer and dryer area, showing normal wear for an item likely 5-10 years old in a residential laundry space. No evidence of repairs or damage is visible, and it remains fully functional. The multiplier of 0.8 reflects a 'Good' condition rating, indicating 80% remaining value after accounting for minor normal aging.

functional (1.0000): No functional obsolescence: The wire shelving unit with hanging rod is a basic, timeless storage solution for closets or laundry areas. Its design for organizing items with visibility and airflow remains efficient and aligned with current market standards. No significant technological or design evolution has rendered it outdated. Adjustment: 1.0.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$130.00 \times 5 = \650.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$525.20

Freestanding Shelving Unit



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

White freestanding open shelving unit located in the corner/back right of the laundry room.

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$246.49

Description: Most comparable item: 71.5 Inches Tall Thin Corner Shelf Floor Cabinet with 2 Doors, 1 Drawer, Freestanding Linen Tower Cabinet - White

Justification: This white freestanding corner unit is 71.5 inches tall and narrow at 11.5 x 12.5 inches, ideal for the back right corner of a laundry room with an open shelf for accessories plus enclosed storage for linen and organization.

Adjustments

physical (0.8000): The freestanding shelving unit appears to be in good condition, estimated age of 5-10 years based on style and integration with the room. Visual signs show no apparent scratches, dents, corrosion, or fading; it is clean and structurally intact with items stored on shelves indicating functionality. No evidence of repairs or deterioration. Depreciation assessment: Using the Good condition rating, remaining value is 80% of original, calculated as multiplier 0.8 to reflect normal wear without significant obsolescence.

functional (1.0000): No functional obsolescence: The freestanding shelving unit is a basic storage solution for the laundry room, with a timeless design and function that has not evolved significantly. Modern alternatives offer similar open shelving without substantial improvements in efficiency or technology that would render this unit outdated. Core purpose of storing laundry items remains unchanged compared to current standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$246.49 \times 1 = \246.49

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$199.16

Laundry Baskets



Classification: 5-year

Category: other

Quantity: 2 each

Description

Two white plastic laundry baskets/hampers, one tall round and one rectangular, on floor and shelf.

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$13.00

Description: Most comparable item: 2bu Laundry Basket White - Brightroom™

Justification: This white plastic rectangular laundry basket matches the target's rectangular hamper in material, color, and function for storing and transporting clothes.

Adjustments

physical (0.8000): The two white plastic laundry baskets show no visible signs of wear, scratches, dents, or discoloration, indicating they are in good condition with minimal aging, likely 1-2 years old based on their clean appearance and the overall tidy upkeep of the laundry room. No evidence of damage or malfunction is present. Applying the Good condition rating, the depreciation assessment assigns a multiplier of 0.8, reflecting 80% remaining value due to normal minor wear expected for functional items.

functional (1.0000): No functional obsolescence: Laundry baskets are basic, timeless containers for storing and transporting laundry. The simple plastic design (round and rectangular) has not evolved significantly with technology or user needs, and remains efficient and standard in the current market, similar to basic household items where function is unchanged.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$13.00 \times 2 = \26.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$21.01

Trash Can



Classification: 5-year

Category: other

Quantity: 1 each

Description

Small stainless steel trash can located near the freestanding shelving unit and dryer.

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$53.38

Description: Most comparable item: Simplehuman 2.6 Gallon Brushed Stainless Steel Slim Open-Top Wastebasket/Trash Can

Justification: This small-capacity brushed stainless steel trash can is freestanding with a slim design ideal for tight spaces like near a dryer and shelving unit, featuring an open-top for easy access and a removable inner bucket, closely matching the target item's size and utility features

Adjustments

physical (0.8000): The small stainless steel trash can shows no visible scratches, dents, corrosion, or discoloration. It appears clean, well-maintained, and fully functional with minimal signs of age, estimated at 1-3 years based on its shiny appearance and lack of weathering. No evidence of damage or poor upkeep. Condition assessed as Good, resulting in a multiplier of 0.8 to reflect 80% remaining value for physical obsolescence.

functional (1.0000): No functional obsolescence: A small stainless steel trash can is a basic, timeless item for waste containment. Its core function has not evolved significantly with technology or user needs; modern alternatives may include features like sensors or odor control, but the simple design remains efficient and standard. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$53.38 \times 1 = \53.38

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$43.13

Ceiling Fan with Light



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Ceiling mounted fan with integrated light kit and blades, centered in the room

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$157.00

Description: Circular ceiling fixture, LED capable Average grade

Justification: Best functional match for a ceiling-mounted fan with integrated light kit, as ceiling fans with lights are ceiling fixtures providing illumination and are installed similarly to circular ceiling lights. Selected the average grade and small volume option for a single centered room installation from page 270 of the Craftsman estimator, with compatible 'Ea' unit. Preferred AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The ceiling fan with light appears to be in excellent condition, showing no visible signs of wear, tear, scratches, dents, corrosion, or discoloration. The blades are straight and clean, the housing looks modern and well-maintained, with no evidence of aging or damage. Based on the image, it seems like new or recently installed, indicating minimal physical obsolescence. Age is estimated as recent (less than 1 year). Calculation: Full remaining value, no depreciation applied, multiplier = 1.0 (100% remaining value).

functional (1.0000): No functional obsolescence: The ceiling fan with integrated light kit serves its primary functions of air circulation and room lighting, which have not significantly evolved in core design or purpose. Modern alternatives may include energy-efficient DC motors, LED bulbs, and smart controls, but a standard ceiling fan remains efficient and meets current user needs without outdated inefficiencies. Basic appliances like this are timeless, similar to standard doors or plumbing. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$157.00 \times 1 = \157.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$158.57

Window Curtains



Classification: 5-year

Category: window treatments

Quantity: 2 each

Description

Sheer white fabric curtain panels covering the window with metal rod and mounting hardware

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$10.00

Description: Most comparable item: 60"x84" Sheer Window Curtain Panel White - Room Essentials™

Justification: This sheer white polyester curtain panel matches the target as a lightweight fabric option for window coverage with a rod pocket design compatible with standard metal rods.

Adjustments

physical (1.0000): The window curtains appear to be in excellent condition with no visible signs of wear, tear, discoloration, or fading. The sheer white fabric looks clean and well-maintained, hanging neatly without any fraying or damage to the panels or metal rod. Based on the lack of aging indicators, the curtains seem relatively new or like new, showing little to no physical deterioration. This assessment assigns a multiplier of 1.0, representing 100% remaining value as there is no physical obsolescence evident.

functional (1.0000): No functional obsolescence: Basic sheer fabric window curtains with metal rod and hardware provide standard light control, privacy, and aesthetic value, which has not evolved significantly with technology or user needs. Modern alternatives like motorized blinds exist, but traditional curtains remain efficient and timeless for their purpose, similar to basic structural elements. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$10.00 \times 2 = \20.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$20.20

Bed Frame



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

White metal bed frame with ornate headboard and footboard, sized for full/queen bed

Cost Estimate

Source: pricereach

Unit: each

Unit Cost: \$199.00

Description: Most comparable item: PAGED Metal Platform Bed Frame Queen Size with Victorian Style Headboard and Footboard, No Box Spring Needed, White

Justification: This white metal queen-size bed frame includes an ornate Victorian-style headboard and footboard, closely matching the target item's size and key features as a platform design requiring no box spring.

Adjustments

physical (1.0000): Detailed explanation of the depreciation assessment including age, visual signs, and calculation

functional (1.0000): No functional obsolescence: The white metal bed frame with ornate headboard and footboard provides basic support for a full/queen mattress, a timeless function unchanged by modern design or technology. Current standards favor similar frames, often with added features like storage, but the core design remains efficient and relevant. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$199.00 \times 1 = \199.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$200.99

Mattress



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Mattress on bed frame under bedding

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$549.00

Description: Most comparable item: Sealy Dreamlife Full Soft Memory Foam 12 in. Bed-in-a-Box Mattress

Justification: This bed-in-a-box memory foam mattress is sized for full beds, suitable for placement on a standard bed frame under bedding, offering breathable cover and cooling features for everyday use.

Adjustments

physical (0.8000): The mattress is covered by bedding, limiting direct visual assessment of wear such as sagging, stains, or tears. However, the bedding appears smooth and neatly arranged, with no visible lumps or irregularities suggesting structural issues. The surrounding room is clean and well-maintained, indicating regular upkeep. Based on these cues, the mattress appears to be in good condition with normal wear, estimated age around 3-5 years given the modern bedding and frame. No signs of deterioration or damage are evident. Depreciation assessment: Using the Good condition rating (multiplier 0.8), as it seems fully functional with typical aging for its MACRS 5-year class, retaining 80% of value after partial depreciation.

functional (1.0000): No functional obsolescence: A standard mattress provides the essential function of sleep support, which has not fundamentally changed with modern designs. While advancements exist in materials like memory foam or cooling tech, the basic design and purpose remain timeless and efficient relative to current alternatives. Not comparable to rapidly evolving tech assets. Adjustment: $1.0 - 0.00 = 1.0$

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$549.00 \times 1 = \549.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$443.59

Bedding Set



Classification: 5-year

Category: other

Quantity: 1 each

Description

Floral comforter, duvet, linens, bed skirt, and decorative pillows on the bed

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$100.00

Description: Most comparable item: 5pc King Leilani Floral Print Comforter Bedding Set - Navy/Blush

Justification: This OEKO-TEX certified 5-piece floral print bedding set includes a king-size comforter, shams, bed skirt, and decorative pillows in navy and blush tones, closely matching the target floral comforter set with duvet-like comforter, linens equivalent, bed skirt, and pillows for a complete bed ensemble.

Adjustments

physical (1.0000): The bedding set, consisting of a floral comforter, duvet, linens, bed skirt, and decorative pillows, appears in excellent condition with no visible signs of wear, tear, fading, or stains. The vibrant purple floral pattern and smooth fabric textures suggest minimal use and recent acquisition, likely less than 1 year old. The bed is neatly made, indicating good maintenance. No evidence of deterioration or damage is present. For physical obsolescence assessment, with no depreciation due to condition, the remaining value percentage is 100%, calculated as full value retained (multiplier 1.0).

functional (1.0000): No functional obsolescence: Bedding sets, including comforters, duvets, linens, and pillows, perform their core function of providing comfort, warmth, and aesthetic appeal without significant technological or design evolution. Current standards focus on material improvements like hypoallergenic fabrics, but the basic utility remains timeless and unchanged. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$100.00 \times 1 = \100.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$101.00

Nightstand



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Distressed white wooden nightstand with drawers beside the bed

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$178.00

Description: Most comparable item: Evelyn 2-drawer Nightstand Distressed White

Justification: This 2-drawer wooden nightstand features a distressed white finish with farmhouse character, intricate trim, and USB ports, closely matching the target's distressed white wooden design and bedside functionality at similar dimensions of 32x18x29.5 inches.

Adjustments

physical (0.8000): The nightstand appears to be approximately 5-7 years old based on its modern distressed finish and integration with contemporary bedroom decor. Visual signs include a clean, intact white wooden surface with no apparent scratches, dents, cracks, or corrosion; the distressed look is stylistic rather than indicative of wear. It shows evidence of good upkeep with a placed lamp and no dust or damage. Condition is Good, corresponding to normal wear and full functionality. Multiplier calculated as 0.8, representing 80% remaining value after accounting for minor stylistic aging in a 5-year MACRS asset.

functional (1.0000): No functional obsolescence: The nightstand is a basic wooden furniture piece with drawers for bedside storage, a timeless design that has not evolved significantly due to technology or user needs. Modern alternatives may include integrated charging but the core function of providing a surface and storage remains unchanged and efficient. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$178.00 \times 1 = \178.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$143.82

Table Lamp



Classification: 5-year

Category: lighting

Quantity: 1 each

Description

Portable table lamp with white shade on the nightstand

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$315.00

Description: Most comparable item: Flowerpot Portable LED Table Lamp Matte White

Justification: This rechargeable, dimmable LED table lamp with a matte white shade and compact 11.6" height is ideal for nightstand use, matching the portable design and white shade closely (crateandbarrel.com).

Adjustments

physical (1.0000): The table lamp appears to be in excellent condition with no visible signs of wear, scratches, dents, or discoloration. It looks like new, clean, and well-maintained on the nightstand, suggesting minimal age and full functionality. Depreciation assessment: Based on visual inspection showing pristine condition, assign multiplier of 1.0 indicating 100% remaining value.

functional (1.0000): No functional obsolescence: A portable table lamp with a white shade is a basic, timeless lighting fixture that provides localized illumination on a nightstand. The core function has not evolved significantly; modern alternatives may offer LED efficiency or smart features, but the described item meets basic user needs without inefficiency relative to standards. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$315.00 \times 1 = \315.00

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$318.15

Dresser



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

White wooden multi-drawer dresser placed against the wall in the corner

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$162.00

Description: Most comparable item: 6-Drawer White Wood Dresser

Justification: This 6-drawer white wood dresser matches the target as a multi-drawer storage piece in white wood suitable for placement against a wall in a corner, with dimensions of 47.2"W x 15.7"D x 30.7"H ideal for bedroom use.

Adjustments

physical (0.8000): The white wooden multi-drawer dresser appears to be in good condition with no visible scratches, dents, fading, or corrosion. It shows minimal signs of wear, suggesting an estimated age of 3-5 years based on style and upkeep. The room's overall cleanliness indicates regular maintenance. For physical obsolescence in a 5-year asset, normal wear aligns with a 20% depreciation, yielding a remaining value multiplier of 0.8 (calculated as 1.0 minus 0.2 for moderate aging and use).

functional (1.0000): No functional obsolescence: The white wooden multi-drawer dresser is a basic furniture item with a timeless design for clothing storage. Core function remains unchanged compared to current standards; modern dressers may vary in aesthetics or materials, but there is no significant technological or efficiency evolution rendering it outdated. Adjustment: 1.0

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$162.00 \times 1 = \162.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$130.90

Wall Art above Dresser



Classification: 5-year

Category: art

Quantity: 1 each

Description

Framed landscape painting hanging on the wall above the dresser

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$119.99

Description: Most comparable item: Framed Landscape Canvas Art 34”L

Justification: This framed abstract landscape canvas art in warm tones with a wood frame closely matches the target as a suitable wall-hanging piece for display above a dresser in rustic or contemporary decor styles.

Adjustments

physical (0.8000): The framed landscape painting above the dresser appears in good condition. It shows no visible signs of damage, fading, scratches, or discoloration. The frame is intact and the artwork is straight and clean, indicating normal wear for its apparent age in a well-maintained bedroom. Estimated age is recent (under 5 years), with no evidence of deterioration. Multiplier assigned: 0.8, corresponding to ‘Good’ condition for 80% remaining value.

functional (1.0000): No functional obsolescence: The framed landscape painting serves a timeless decorative purpose that has not evolved significantly with technology or user needs. Traditional wall art remains standard and efficient compared to modern alternatives like digital displays, which are optional rather than required. The core function of aesthetic enhancement in interior spaces is unchanged. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$119.99 \times 1 = \119.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$96.95

Piano



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Upright wooden piano positioned in the corner of the room

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$1279.99

Description: Most comparable item: Roland RP501R Digital Upright Home Piano Black

Justification: This digital upright piano features a compact cabinet design that mimics a traditional wooden upright piano, suitable for home use in a corner setup.

Adjustments

physical (0.8000): The upright wooden piano shows no visible signs of wear such as scratches, dents, fading, or corrosion. The wood finish appears polished and intact, with no discoloration or cracks evident. It looks well-maintained and clean, suggesting regular upkeep with no evidence of repairs or malfunction. Estimated age is 10-20 years based on style, but condition remains excellent to good. Assigned Good condition rating; remaining value multiplier calculated as 80% of original, reflecting normal aging without significant obsolescence.

functional (1.0000): No functional obsolescence: Upright wooden pianos are timeless acoustic instruments with a design that has remained fundamentally unchanged for centuries, providing authentic sound and key action. While digital keyboards offer modern conveniences like portability and versatility, traditional pianos are not inefficient or outdated for their core purpose of musical performance and practice, especially in home settings. They continue to meet current user expectations without significant technological evolution impacting value. Adjustment: $1.0 - 0.00 = 1.0$

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1279.99 \times 1 = \1279.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$1034.23

Piano Bench



Classification: 5-year

Category: furniture

Quantity: 1 each

Description

Wooden bench for piano

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$153.95

Description: Most comparable item: On-Stage Deluxe Piano Bench With Storage Compartment

Justification: This wooden piano bench features solid wood legs, a cushioned vinyl seat with a hinged storage compartment for sheet music, 19.5-inch height, and 240 lb capacity, closely matching the target as a new, standard-sized bench from a credible U.S. retailer.

Adjustments

physical (1.0000): The piano bench is in Excellent condition. It appears well-polished with no visible scratches, dents, fading, or signs of wear. The wood looks intact and the upholstery is clean, indicating little to no deterioration and like-new appearance.

functional (1.0000): No functional obsolescence: The piano bench is a simple wooden seating item designed for basic support while playing the piano. Its core function has not evolved with technology or user needs; modern alternatives are similar in design and purpose. Basic furniture like this remains timeless and efficient without outdated features. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$153.95 \times 1 = \153.95

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$155.49

Tabletop Decor



Classification: 5-year

Category: art

Quantity: 1 each

Description

Small decorative items and signage on dresser

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$14.99

Description: Most comparable item: You've Got This Wood Quote Sign, 23.5x2

Justification: This small wood signage with an encouraging quote is designed for tabletop display on a dresser or vanity, matching the target's small decorative signage for bedroom use with a similar inspirational theme and standing format.

Adjustments

physical (1.0000): The tabletop decor, consisting of small decorative items and signage on the dresser, appears to be in excellent condition. Visual inspection shows no signs of wear, scratches, dents, fading, or deterioration; the items look clean and well-maintained, suggesting recent acquisition or minimal use. Estimated age is new or like-new (less than 1 year). No evidence of damage, corrosion, or poor upkeep. Based on the condition rating system, this corresponds to 'Excellent' with a remaining value percentage of 1.0, indicating no physical obsolescence.

functional (1.0000): No functional obsolescence: Tabletop decor, consisting of small decorative items and signage on a dresser, serves a basic aesthetic purpose that has not significantly evolved with technology or design standards. It remains efficient for its intended use of enhancing visual appeal, similar to timeless basic elements. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$14.99 \times 1 = \14.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$15.14

Potted Plant



Classification: 5-year

Category: other

Quantity: 1 each

Description

Potted green plant on top of the dresser

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$19.99

Description: Most comparable item: Honeybloom Greenery Plant with White Planter, 14”

Justification: This 14-inch tall artificial greenery plant in a white ceramic pot closely matches the target as a compact, tabletop-sized potted green plant ideal for dresser placement, with realistic agave-like leaves and modern farmhouse style.

Adjustments

physical (1.0000): The potted plant appears to be in excellent condition, showing no signs of age-related deterioration such as wilting, yellowing leaves, or dry soil. Visually, it is vibrant and green, indicating proper care and maintenance. Based on these indicators, it is assessed as like new, warranting a multiplier of 1.0 to represent 100% remaining value without physical obsolescence.

functional (1.0000): No functional obsolescence: A potted plant is a basic, living decorative element whose core function— aesthetic enhancement and minor air purification—has not changed with technological or design evolution. Current standards still use potted plants similarly, without inefficiency or outdated features relative to alternatives. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$19.99 \times 1 = \19.99

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$20.19

Video Doorbell



Classification: 5-year

Category: technology

Quantity: 1 each

Description

Smart doorbell device mounted on door frame

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$49.99

Description: Most comparable item: Video Doorbell Wired

Justification: This is a smart video doorbell that mounts directly on the door frame, offering HD video, motion detection, two-way talk, and night vision, closely matching the target's key features and installation type.

Adjustments

physical (0.8000): The video doorbell appears to be in good condition. It shows no visible signs of wear, scratches, dents, corrosion, or discoloration. Mounted cleanly on the door frame, it looks well-maintained and fully functional, suggesting a relatively recent installation with minimal aging. Based on the condition rating system, this corresponds to 'Good' condition. For a 5-year MACRS asset, the physical obsolescence multiplier is 0.8, indicating 80% remaining value after accounting for normal wear.

functional (1.0000): No functional obsolescence: The smart video doorbell is a modern security device with features like remote video access and two-way audio, which align with current market standards and user expectations for home security. The core function has not evolved to render this design outdated or inefficient compared to alternatives. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$49.99 \times 1 = \49.99

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$40.39

House Numbers



Classification: 5-year

Category: fixtures

Quantity: 3 each

Description

Metal address numerals '541' attached to siding

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$4.93

Description: Most comparable item: Everbilt 5 in. Modern Silver Reflective Floating or Flush Metal House Number

Justification: This individual 5-inch metal numeral matches the target's material, size, and siding attachment style, with similar digits (4 and 1) available separately to form the '541' address set.

Adjustments

physical (1.0000): The house numbers '541' appear to be metal numerals attached to the white siding. Visual inspection shows no signs of corrosion, fading, scratches, or dents. The numerals are clearly legible and maintain a bright, unpainted or coated finish, indicating minimal exposure to weathering. Estimated age is recent (less than 5 years) based on the pristine condition and matching the overall well-maintained appearance of the siding and entrance. No evidence of repairs or replacements. Condition rated as Excellent. Multiplier calculated as 1.0, representing 100% remaining value with little to no physical obsolescence.

functional (1.0000): No functional obsolescence: House numbers are basic, timeless identification markers with no significant evolution in design or technology. Metal numerals continue to effectively display addresses in line with current standards, similar to unchanged basic elements like doors or fences. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$4.93 \times 3 = \14.79

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$14.94

Exterior Floodlight



Classification: 15-year

Category: lighting

Quantity: 1 each

Description

Dual-head security floodlight fixture mounted under building overhang

Cost Estimate

Source: pricesearch

Unit: each

Unit Cost: \$85.99

Description: Most comparable item: Enbrighten Outdoor 2-Head Motion-Sensing Security Light With LED Night Light, Black

Justification: This dual-head LED security floodlight is designed for eave mounting under overhangs with adjustable heads, motion detection up to 50ft, 2200 lumens, and a built-in dusk-to-dawn night light, closely matching the target exterior fixture's features and installation.

Adjustments

physical (0.8000): The exterior floodlight appears to be in good condition based on the visible similar exterior lighting fixture in the image. It shows no signs of corrosion, scratches, dents, or weathering, and is illuminated, indicating functionality. Estimated age is moderate, around 5-10 years, with normal wear for an outdoor fixture but well-maintained. The condition rating corresponds to 'Good,' resulting in a remaining value multiplier of 0.8 (80% of original value, reflecting 20% physical obsolescence due to minor aging).

functional (0.8000): Functional obsolescence assessment: The dual-head security floodlight is a legacy lighting fixture likely using incandescent or halogen bulbs, which are outdated compared to modern LED floodlights. Current standards emphasize energy efficiency, longer lifespan (LEDs last 25x longer), reduced heat output, and integration with smart/motion sensors. This inefficiency results in higher operating costs and maintenance. Estimated 20% functional obsolescence due to technological evolution in lighting. Adjustment: $1.0 - 0.20 = 0.80$.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$85.99 \times 1 = \85.99

Combined Adjustment Multiplier: 0.6464

Adjusted Total Cost: \$55.58

Towel Bar



Classification: 5-year

Category: fixtures

Quantity: 1 each

Description

Wall-mounted metal towel bar

Cost Estimate

Source: craftsman

Unit: Ea

Unit Cost: \$27.60

Description: Towel bars, square or round Chrome, 18" to 36" long Standard

Justification: Close functional match for wall-mounted metal towel bar as a standard chrome towel bar installation from page 41 of the Craftsman estimator. Unit compatible (Ea for each), operation is Install, suitable for 5-year fixtures in bath accessories category. Selected AvgPriceInclOandP for comprehensive cost including overhead and profit.

Adjustments

physical (1.0000): The towel bar appears to be in excellent condition, showing no visible signs of wear, scratches, dents, corrosion, or discoloration. It looks clean and well-maintained, consistent with a relatively new installation in a modern bathroom. Estimated age is under 5 years. No deterioration or damage observed. Based on the condition rating system, this corresponds to Excellent condition with a remaining value multiplier of 1.0, indicating full value retention with no physical obsolescence.

functional (1.0000): No functional obsolescence: A wall-mounted metal towel bar is a basic, timeless bathroom fixture designed to hold towels. Its core function has not evolved significantly with technology or user needs; modern versions may differ in style or materials but offer no substantial efficiency gains over standard designs. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$27.60 \times 1 = \27.60

Combined Adjustment Multiplier: 1.0100

Adjusted Total Cost: \$27.88

Bath Linens



Classification: 5-year

Category: other

Quantity: 2 each

Description

Assorted bath and hand towels hanging on fixtures

Cost Estimate

Source: priceresearch

Unit: each

Unit Cost: \$25.00

Description: Most comparable item: Casaluna Quick Dry Bath and Hand Towel Set (4-Piece)

Justification: This set includes absorbent cotton bath and hand towels with integrated hanging loops, matching the assorted linens designed for fixture display and use.

Adjustments

physical (0.8000): The bath linens, consisting of two towels (one green bath towel and one smaller beige hand towel), appear to be in good condition based on the image. Visual signs include no apparent stains, tears, fraying, or discoloration; they are neatly hung and look clean, suggesting recent use or maintenance with normal wear for fabric items. Estimated age is 1-2 years, as they show minimal deterioration typical for well-cared-for linens. This indicates low physical obsolescence. Multiplier calculated as 0.8, corresponding to 'Good' condition under the rating system, representing 80% remaining value due to minor expected wear without functional impairment.

functional (1.0000): No functional obsolescence: Bath linens, such as towels, perform a basic, timeless function of absorption and drying after bathing. There have been no significant evolutions in design or technology that render traditional towels inefficient or outdated compared to current standards; improvements in materials are incremental and do not affect core utility. No adjustment needed.

location (1.0100): Area modification factor for location '541 Anderson Hts, Charleston, WV 25314': 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$25.00 \times 2 = \50.00

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$40.40

Faux Plants



Classification: 5-year

Category: art

Quantity: 2 each

Description

Small artificial decorative potted plants placed on shelves

Cost Estimate

Source: pricerearch

Unit: each

Unit Cost: \$1.99

Description: Most comparable item: FEJKA artificial potted plant with pot, indoor/outdoor Succulent

Justification: This small 5 ½” high artificial succulent in a 2 ¼” pot is ideal for shelf decoration, offering a realistic faux plant that requires no maintenance and matches the target for size and decorative use.

Adjustments

physical (0.8000): The faux plants appear to be small artificial decorative items placed near the vanity or on a shelf in the bathroom. Visual inspection shows no significant signs of wear, such as dust accumulation, faded colors, bent leaves, or structural damage. The overall clean and modern appearance of the bathroom suggests recent placement or good maintenance. Estimated age is less than 5 years based on style and condition. No deterioration evident, indicating minimal physical obsolescence. Multiplier calculated as 0.8 for good condition, representing 80% remaining value after normal minor aging for decorative items.

functional (1.0000): No functional obsolescence: Faux plants serve a timeless decorative purpose with no significant evolution in technology or design affecting their core function. Modern alternatives may offer improved realism in materials, but the basic role as low-maintenance shelf decor remains efficient and aligned with current user expectations. No adjustment needed.

location (1.0100): Area modification factor for location ‘541 Anderson Hts, Charleston, WV 25314’: 1.0100

time (1.0000): Building Cost Index adjustment for wood_frame construction from 2025 to 2025 (factor: 1.0000)

Cost Summary

Base Cost: $\$1.99 \times 2 = \3.98

Combined Adjustment Multiplier: 0.8080

Adjusted Total Cost: \$3.22

Appendix C

Reference Documentation

Supporting documents including appraisals, purchase agreements, and other source materials

Borrower	Elizabeth Spears				File No.	240601	
Property Address	541 Anderson Hts						
City	Charleston	County	Kanawha	State	WV	Zip Code	25314
Lender/Client	HomeXpress Mortgage Corp						

TABLE OF CONTENTS



Table of Contents	1
URAR	2
Reconciliation Addendum	8
UAD Definitions Addendum	9
Market Conditions Addendum to the Appraisal Report	12
Building Sketch	13
Location Map	14
Aerial Map	15
Plat Map	16
Subject Photos	17
Photograph Addendum	18
Photograph Addendum	19
Photograph Addendum	20
Comparable Photos 1-3	21
Appraiser License	22
USPAP Identification Addendum	23

Uniform Residential Appraisal Report

240505110
File # 240601

SALES COMPARISON APPROACH

There are 0 comparable properties currently offered for sale in the subject neighborhood ranging in price from \$ 0 to \$ 0

There are 5 comparable sales in the subject neighborhood within the past twelve months ranging in sale price from \$ 230,000 to \$ 290,000

FEATURE	SUBJECT	COMPARABLE SALE # 1		COMPARABLE SALE # 2		COMPARABLE SALE # 3	
Address	541 Anderson Hts Charleston, WV 25314	314 Viola Rd Charleston, WV 25314		1913 Huber Rd Charleston, WV 25314		503 Woodcliff Rd Charleston, WV 25314	
Proximity to Subject		1.16 miles W		2.11 miles W		0.27 miles NE	
Sale Price	\$ 260,000		\$ 290,000		\$ 259,000		\$ 230,000
Sale Price/Gross Liv. Area	\$ 221.09 sq.ft.	\$ 195.29 sq.ft.		\$ 193.28 sq.ft.		\$ 186.69 sq.ft.	
Data Source(s)		KVMI's #267104;DOM 5		KVMI's #267579;DOM 84		KVMI's #264831;DOM 0	
Verification Source(s)		Courthouse		Courthouse		Courthouse	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+ (-) \$ Adjustment	DESCRIPTION	+ (-) \$ Adjustment	DESCRIPTION	+ (-) \$ Adjustment
Sales or Financing		ArmLth		ArmLth		ArmLth	
Concessions		NP:0		VA:0		Conv:0	
Date of Sale/Time		s10/23;c09/23		s03/24;c02/24		s06/23;c06/23	
Location	N;Res;Suburban	N;Res;Suburban		N;Res;Suburban		N;Res;Suburban	
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple	
Site	36076 sf	6970 sf	+10,000	8820 sf	+10,000	14400 sf	+5,000
View	N;Res;	N;Res;		N;Res;		N;Res;	
Design (Style)	DT1;MidEntry	DT1;Rsd Ranch	0	DT1;Rsd Ranch	0	DT1;Rsd Ranch	0
Quality of Construction	Q3	Q3		Q3		Q4	+20,000
Actual Age	38	69	0	63	0	57	0
Condition	C3	C3		C3		C3	
Above Grade	Total Bdrms. Baths	Total Bdrms. Baths		Total Bdrms. Baths		Total Bdrms. Baths	
Room Count	6 3 2.0	6 3 2.0		6 3 2.0		6 3 2.0	
Gross Living Area	1,176 sq.ft.	1,485 sq.ft.	-12,400	1,340 sq.ft.	-6,600	1,232 sq.ft.	-2,200
Basement & Finished	1100sf500sfwo	1485sf1012sfwo	-5,800	1340sf989sfwo	-3,600	1232sf312sfwo	-2,000
Rooms Below Grade	1rr0br0.1ba1o	1rr0br0.1ba1o		1rr1br1.0ba0o	-2,000	1rr0br0.0ba0o	+4,000
Functional Utility	Average	Average		Average		Average	
Heating/Cooling	Fa/Ca	Fa/Ca		Fa/Ca		Fa/Ca	
Energy Efficient Items	None	None		None		None	
Garage/Carport	2gbi	1gbi	+4,000	1gbi	+4,000	1gbi	+4,000
Porch/Patio/Deck	Patio	Deck	0	Patio		Porch/Patio	0
Net Adjustment (Total)		<input type="checkbox"/> + <input checked="" type="checkbox"/> -	\$ -4,200	<input checked="" type="checkbox"/> + <input type="checkbox"/> -	\$ 1,800	<input checked="" type="checkbox"/> + <input type="checkbox"/> -	\$ 28,800
Adjusted Sale Price of Comparables		Net Adj. 1.4 % Gross Adj. 11.1 %	\$ 285,800	Net Adj. 0.7 % Gross Adj. 10.1 %	\$ 260,800	Net Adj. 12.5 % Gross Adj. 16.2 %	\$ 258,800
I <input checked="" type="checkbox"/> did <input type="checkbox"/> did not research the sale or transfer history of the subject property and comparable sales. If not, explain							
My research <input checked="" type="checkbox"/> did <input type="checkbox"/> did not reveal any prior sales or transfers of the subject property for the three years prior to the effective date of this appraisal.							
Data Source(s) KVMI's/Courthouse							
My research <input type="checkbox"/> did <input checked="" type="checkbox"/> did not reveal any prior sales or transfers of the comparable sales for the year prior to the date of sale of the comparable sale.							
Data Source(s) KVMI's/Courthouse							
Report the results of the research and analysis of the prior sale or transfer history of the subject property and comparable sales (report additional prior sales on page 3).							
ITEM	SUBJECT	COMPARABLE SALE #1	COMPARABLE SALE #2	COMPARABLE SALE #3			
Date of Prior Sale/Transfer	10/07/2022						
Price of Prior Sale/Transfer	\$128,500						
Data Source(s)	Courthouse	Courthouse	Courthouse	Courthouse			
Effective Date of Data Source(s)	06/08/2024	06/08/2024	06/08/2024	06/08/2024			
Analysis of prior sale or transfer history of the subject property and comparable sales The subject last transferred as shown above and has been updated since that time. No sales were found in the past 12 months regarding the sales comparables.							
Summary of Sales Comparison Approach My comparable search criteria consisted of properties that would bracket the gross living area noted on the attached subject sketch, that sold in the past three months, and are located within a one mile radius of the subject property. My comparable search did not include any sales price or value parameters. Due to the lack of comparable sales in the subject area, research was expanded to include sales over three months and up to two miles. If a zero is indicated on the grid it means no measurable difference was noted on contributory value for this line item based on market indications. The above comparables are the best available at the time of the appraisal. No affect on value is noted because comparables may be north or south of a major highway, railroad tracks, etc as this is considered the market area and located in the same school districts. I was unable to find similar sales that would bracket at the subject site and GLA. Although the sales are also older then the subject, they have had similar updates.							
Indicated Value by Sales Comparison Approach \$ 268,000							
Indicated Value by: Sales Comparison Approach \$ 268,000 Cost Approach (if developed) \$ 277,008 Income Approach (if developed) \$							
Due to the quality and availability of current market sales data, primary emphasis was placed upon this approach. The cost not approach was not relied upon because of the age of the improvements. The income approach was not completed due to the lack of quality data.							
This appraisal is made <input checked="" type="checkbox"/> "as is", <input type="checkbox"/> subject to completion per plans and specifications on the basis of a hypothetical condition that the improvements have been completed, <input type="checkbox"/> subject to the following repairs or alterations on the basis of a hypothetical condition that the repairs or alterations have been completed, or <input type="checkbox"/> subject to the following required inspection based on the extraordinary assumption that the condition or deficiency does not require alteration or repair. Appraisal is completed in "As is" condition.							
Based on a complete visual inspection of the interior and exterior areas of the subject property, defined scope of work, statement of assumptions and limiting conditions, and appraiser's certification, my (our) opinion of the market value, as defined, of the real property that is the subject of this report is \$ 268,000 , as of 06/06/2024 , which is the date of inspection and the effective date of this appraisal.							

Uniform Residential Appraisal Report

240505110
File # 240601

ADDITIONAL COMMENTS

Property Condition

A visual inspection is performed during the site visit. However, this is limited in nature and may not reveal defects in mechanical or structural components. Based upon this limited visual inspection and an interview with the owner or the owner's representative, all are believed to be in proper working condition unless otherwise specified. The appraiser does not warrant or guarantee the adequacy or condition of these items. Additional information required by the client should be obtained from a professional in the respective field. The results of any such inspection that reveal hidden or unknown detrimental conditions may or may not have an adverse impact upon the value/marketability opinions expressed within this analysis. Physical depreciation reflects natural aging. No functional or external obsolescence is observed.

Physical Deficiencies and/ or Adverse Site Conditions

This appraiser is not a home or environmental inspector. The appraiser provides an opinion of value. The appraiser does not guarantee that the property is free of defects or environmental problems. The appraiser performs an inspection of visible and accessible areas only. Mold may be present in areas that the appraiser cannot see. At lenders discretion, a professional home inspection or environmental inspection is recommended

Comments on Sales Comparison Approach

An indication of value is obtained through a weighted system in which primary emphasis is placed upon the adjusted sales price of comparable number one. Comparable two is given secondary emphasis, and the additional comparables are likewise weighted according to the number. The sites of the subject and the comparables were considered as if vacant and ready for use as a new building site. The retail value of each of the sites was considering using matched-pair adjustment analysis factors when available or subjective adjustments that may affect the adjustment (or lack of adjustment) include size, location, topography, utility, and view.

Age adjustments were based on typical consumer response to the effective age of the structure and cost to update to more current finishes and styles. Some items may include older windows and doors, dated interior/exterior finishes, and building components that are older and may be starting to show signs of deterioration. Condition adjustments take into account updates or lack thereof such as kitchens, bath, floor coverings, etc.

Highest and Best Use

The Highest and Best Use conclusion also considers the surrounding properties and land uses, which in this case is also primarily residential. Although the current improvements might not represent the improvements that would improve the property to its highest value it would not be financially feasible to raze the current improvements and improve the property with other improvements. Modifying the property might increase the value of the property although the cost to do so would most likely not return the COST in terms of VALUE to the property. Considering this the current improvements are the Highest and Best Used of the property considering the four factors of Highest and Best Use.

ANSI-Z765-2021 measuring standards were utilized in the report.

COST APPROACH

COST APPROACH TO VALUE (not required by Fannie Mae)

Provide adequate information for the lender/client to replicate the below cost figures and calculations.

Support for the opinion of site value (summary of comparable land sales or other methods for estimating site value)Based on historic and competing land sales data the estimated site value is \$50,000.

ESTIMATED	<input type="checkbox"/> REPRODUCTION OR	<input checked="" type="checkbox"/> REPLACEMENT COST NEW	OPINION OF SITE VALUE		= \$	50,000
Source of cost data	Marshall & Swift		DWELLING	1,176 Sq.Ft. @ \$	120.00	= \$ 141,120
Quality rating from cost service	Average	Effective date of cost data	Basement	1,100 Sq.Ft. @ \$	50.00	= \$ 55,000
Comments on Cost Approach (gross living area calculations, depreciation, etc.)			Appl/Porches/Etc		= \$	50,000
The data for the cost approach to value section of this report was taken from the latest version of the residential cost handbook provided by the Marshall-Swift			Garage/Carport	1 B/In Sq.Ft. @ \$	3,500.00	= \$ 3,500
valuation service. This information has been compared to local contractor's cost figures.			Total Estimate of Cost-New		= \$	249,620
			Less	Physical	Functional	External
			Depreciation	57,612		= \$(57,612)
			Depreciated Cost of Improvements			= \$ 192,008
			"As-is" Value of Site Improvements			= \$ 35,000
Estimated Remaining Economic Life (HUD and VA only)			50 Years	INDICATED VALUE BY COST APPROACH		= \$ 277,008

INCOME

INCOME APPROACH TO VALUE (not required by Fannie Mae)

Estimated Monthly Market Rent \$X Gross Rent Multiplier= \$Indicated Value by Income Approach

Summary of Income Approach (including support for market rent and GRM)Due to the lack of quality data regarding the income approach, this approach to value was not completed.

PUD INFORMATION

PROJECT INFORMATION FOR PUDs (if applicable)

Is the developer/builder in control of the Homeowners' Association (HOA)?☐ Yes☐ NoUnit type(s)☐ Detached☐ Attached

Provide the following information for PUDs ONLY if the developer/builder is in control of the HOA and the subject property is an attached dwelling unit.

Legal Name of Project

Total number of phasesTotal number of unitsTotal number of units sold

Total number of units rentedTotal number of units for saleData source(s)

Was the project created by the conversion of existing building(s) into a PUD?☐ Yes☐ NoIf Yes, date of conversion.

Does the project contain any multi-dwelling units?☐ Yes☐ NoData Source

Are the units, common elements, and recreation facilities complete?☐ Yes☐ NoIf No, describe the status of completion.

Are the common elements leased to or by the Homeowners' Association?☐ Yes☐ NoIf Yes, describe the rental terms and options.

Describe common elements and recreational facilities.

Uniform Residential Appraisal Report

240505110
File # 240601

This report form is designed to report an appraisal of a one-unit property or a one-unit property with an accessory unit; including a unit in a planned unit development (PUD). This report form is not designed to report an appraisal of a manufactured home or a unit in a condominium or cooperative project.

This appraisal report is subject to the following scope of work, intended use, intended user, definition of market value, statement of assumptions and limiting conditions, and certifications. Modifications, additions, or deletions to the intended use, intended user, definition of market value, or assumptions and limiting conditions are not permitted. The appraiser may expand the scope of work to include any additional research or analysis necessary based on the complexity of this appraisal assignment. Modifications or deletions to the certifications are also not permitted. However, additional certifications that do not constitute material alterations to this appraisal report, such as those required by law or those related to the appraiser's continuing education or membership in an appraisal organization, are permitted.

SCOPE OF WORK: The scope of work for this appraisal is defined by the complexity of this appraisal assignment and the reporting requirements of this appraisal report form, including the following definition of market value, statement of assumptions and limiting conditions, and certifications. The appraiser must, at a minimum: (1) perform a complete visual inspection of the interior and exterior areas of the subject property, (2) inspect the neighborhood, (3) inspect each of the comparable sales from at least the street, (4) research, verify, and analyze data from reliable public and/or private sources, and (5) report his or her analysis, opinions, and conclusions in this appraisal report.

INTENDED USE: The intended use of this appraisal report is for the lender/client to evaluate the property that is the subject of this appraisal for a mortgage finance transaction.

INTENDED USER: The intended user of this appraisal report is the lender/client.

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he or she considers his or her own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U. S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions* granted by anyone associated with the sale.

*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concession but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS: The appraiser's certification in this report is subject to the following assumptions and limiting conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it, except for information that he or she became aware of during the research involved in performing this appraisal. The appraiser assumes that the title is good and marketable and will not render any opinions about the title.
2. The appraiser has provided a sketch in this appraisal report to show the approximate dimensions of the improvements. The sketch is included only to assist the reader in visualizing the property and understanding the appraiser's determination of its size.
3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in this appraisal report whether any portion of the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.
4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand, or as otherwise required by law.
5. The appraiser has noted in this appraisal report any adverse conditions (such as needed repairs, deterioration, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the research involved in performing the appraisal. Unless otherwise stated in this appraisal report, the appraiser has no knowledge of any hidden or unapparent physical deficiencies or adverse conditions of the property (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) that would make the property less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, this appraisal report must not be considered as an environmental assessment of the property.
6. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that the completion, repairs, or alterations of the subject property will be performed in a professional manner.

Uniform Residential Appraisal Report

240505110
File # 240601

APPRAISER'S CERTIFICATION: The Appraiser certifies and agrees that:

1. I have, at a minimum, developed and reported this appraisal in accordance with the scope of work requirements stated in this appraisal report.
2. I performed a complete visual inspection of the interior and exterior areas of the subject property. I reported the condition of the improvements in factual, specific terms. I identified and reported the physical deficiencies that could affect the livability, soundness, or structural integrity of the property.
3. I performed this appraisal in accordance with the requirements of the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
4. I developed my opinion of the market value of the real property that is the subject of this report based on the sales comparison approach to value. I have adequate comparable market data to develop a reliable sales comparison approach for this appraisal assignment. I further certify that I considered the cost and income approaches to value but did not develop them, unless otherwise indicated in this report.
5. I researched, verified, analyzed, and reported on any current agreement for sale for the subject property, any offering for sale of the subject property in the twelve months prior to the effective date of this appraisal, and the prior sales of the subject property for a minimum of three years prior to the effective date of this appraisal, unless otherwise indicated in this report.
6. I researched, verified, analyzed, and reported on the prior sales of the comparable sales for a minimum of one year prior to the date of sale of the comparable sale, unless otherwise indicated in this report.
7. I selected and used comparable sales that are locationally, physically, and functionally the most similar to the subject property.
8. I have not used comparable sales that were the result of combining a land sale with the contract purchase price of a home that has been built or will be built on the land.
9. I have reported adjustments to the comparable sales that reflect the market's reaction to the differences between the subject property and the comparable sales.
10. I verified, from a disinterested source, all information in this report that was provided by parties who have a financial interest in the sale or financing of the subject property.
11. I have knowledge and experience in appraising this type of property in this market area.
12. I am aware of, and have access to, the necessary and appropriate public and private data sources, such as multiple listing services, tax assessment records, public land records and other such data sources for the area in which the property is located.
13. I obtained the information, estimates, and opinions furnished by other parties and expressed in this appraisal report from reliable sources that I believe to be true and correct.
14. I have taken into consideration the factors that have an impact on value with respect to the subject neighborhood, subject property, and the proximity of the subject property to adverse influences in the development of my opinion of market value. I have noted in this appraisal report any adverse conditions (such as, but not limited to, needed repairs, deterioration, the presence of hazardous wastes, toxic substances, adverse environmental conditions, etc.) observed during the inspection of the subject property or that I became aware of during the research involved in performing this appraisal. I have considered these adverse conditions in my analysis of the property value, and have reported on the effect of the conditions on the value and marketability of the subject property.
15. I have not knowingly withheld any significant information from this appraisal report and, to the best of my knowledge, all statements and information in this appraisal report are true and correct.
16. I stated in this appraisal report my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the assumptions and limiting conditions in this appraisal report.
17. I have no present or prospective interest in the property that is the subject of this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or opinion of market value in this appraisal report on the race, color, religion, sex, age, marital status, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property or on any other basis prohibited by law.
18. My employment and/or compensation for performing this appraisal or any future or anticipated appraisals was not conditioned on any agreement or understanding, written or otherwise, that I would report (or present analysis supporting) a predetermined specific value, a predetermined minimum value, a range or direction in value, a value that favors the cause of any party, or the attainment of a specific result or occurrence of a specific subsequent event (such as approval of a pending mortgage loan application).
19. I personally prepared all conclusions and opinions about the real estate that were set forth in this appraisal report. If I relied on significant real property appraisal assistance from any individual or individuals in the performance of this appraisal or the preparation of this appraisal report, I have named such individual(s) and disclosed the specific tasks performed in this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in this appraisal report; therefore, any change made to this appraisal is unauthorized and I will take no responsibility for it.
20. I identified the lender/client in this appraisal report who is the individual, organization, or agent for the organization that ordered and will receive this appraisal report.

Uniform Residential Appraisal Report

240505110
File # 240601

21. The lender/client may disclose or distribute this appraisal report to: the borrower; another lender at the request of the borrower; the mortgagee or its successors and assigns; mortgage insurers; government sponsored enterprises; other secondary market participants; data collection or reporting services; professional appraisal organizations; any department, agency, or instrumentality of the United States; and any state, the District of Columbia, or other jurisdictions; without having to obtain the appraiser's or supervisory appraiser's (if applicable) consent. Such consent must be obtained before this appraisal report may be disclosed or distributed to any other party (including, but not limited to, the public through advertising, public relations, news, sales, or other media).

22. I am aware that any disclosure or distribution of this appraisal report by me or the lender/client may be subject to certain laws and regulations. Further, I am also subject to the provisions of the Uniform Standards of Professional Appraisal Practice that pertain to disclosure or distribution by me.

23. The borrower, another lender at the request of the borrower, the mortgagee or its successors and assigns, mortgage insurers, government sponsored enterprises, and other secondary market participants may rely on this appraisal report as part of any mortgage finance transaction that involves any one or more of these parties.

24. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

25. Any intentional or negligent misrepresentation(s) contained in this appraisal report may result in civil liability and/or criminal penalties including, but not limited to, fine or imprisonment or both under the provisions of Title 18, United States Code, Section 1001, et seq., or similar state laws.

SUPERVISORY APPRAISER'S CERTIFICATION: The Supervisory Appraiser certifies and agrees that:

1. I directly supervised the appraiser for this appraisal assignment, have read the appraisal report, and agree with the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
2. I accept full responsibility for the contents of this appraisal report including, but not limited to, the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
3. The appraiser identified in this appraisal report is either a sub-contractor or an employee of the supervisory appraiser (or the appraisal firm), is qualified to perform this appraisal, and is acceptable to perform this appraisal under the applicable state law.
4. This appraisal report complies with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
5. If this appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

APPRAISER

Signature Angela George Sansom
Name Angela George Sansom, WV #CR0559
Company Name Advantage Valley Appraisal, LLC
Company Address PO Box 103
Sod, WV 25564
Telephone Number (304) 542-4394
Email Address advantagevalleyapp@gmail.com
Date of Signature and Report 06/08/2024
Effective Date of Appraisal 06/06/2024
State Certification # CR0559
or State License # _____
or Other (describe) _____ State # _____
State WV
Expiration Date of Certification or License 09/30/2024

ADDRESS OF PROPERTY APPRAISED

541 Anderson Hts
Charleston, WV 25314
APPRAISED VALUE OF SUBJECT PROPERTY \$ 268,000

LENDER/CLIENT

Name Appraisal Links, Inc.
Company Name HomeXpress Mortgage Corp
Company Address 1936 E Deere, Suite 200, Santa Anna, CA 92705
Email Address _____

SUPERVISORY APPRAISER (ONLY IF REQUIRED)

Signature _____
Name _____
Company Name _____
Company Address _____
Telephone Number _____
Email Address _____
Date of Signature _____
State Certification # _____
or State License # _____
State _____
Expiration Date of Certification or License _____

SUBJECT PROPERTY

- ☐ Did not inspect subject property
☐ Did inspect exterior of subject property from street
Date of Inspection _____
☐ Did inspect interior and exterior of subject property
Date of Inspection _____

COMPARABLE SALES

- ☐ Did not inspect exterior of comparable sales from street
☐ Did inspect exterior of comparable sales from street
Date of Inspection _____

Reconciliation Addendum

File No. 240601

Borrower	Elizabeth Spears				
Property Address	541 Anderson Hts				
City	Charleston	County	Kanawha	State	WV Zip Code 25314
Lender/Client	HomeXpress Mortgage Corp				

• Comparable Summary

Comparables Summary & Estimated Indicated Value

	Sale Price	Net Adj %	Grs Adj %	Ind Value	Weight
Comp #1:	290,000	2.8	9.7	281,800	36.53
Comp #2:	259,000	0.7	10.1	260,800	35.97
Comp #3:	230,000	12.5	16.2	258,800	27.5

ESTIMATED INDICATED VALUE OF THE SUBJECT: 268,000

• Indicated Weight Value

Estimated indicated value is determined by using the Gross Adjustment of sale price for each comparable as a measure of the relative quality of the comp. The Indicated Value is derived by multiplying the weight of each comp by the Adjusted Sale Price of that comp, repeating for each property, then adding them all together. This weighted average is used as the indicated value of the subject.

As with any method, this technique is not perfect. However, it does do a very good job of giving more weight to the most similar comps while at the same time minimizing values near the extremes of the indicated value range.

UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

Condition Ratings and Definitions

C1

The improvements have been recently constructed and have not been previously occupied. The entire structure and all components are new and the dwelling features no physical depreciation.

Note: Newly constructed improvements that feature recycled or previously used materials and/or components can be considered new dwellings provided that the dwelling is placed on a 100 percent new foundation and the recycled materials and the recycled components have been rehabilitated/remanufactured into like-new condition. Improvements that have not been previously occupied are not considered “new” if they have any significant physical depreciation (that is, newly constructed dwellings that have been vacant for an extended period of time without adequate maintenance or upkeep).

C2

The improvements feature no deferred maintenance, little or no physical depreciation, and require no repairs. Virtually all building components are new or have been recently repaired, refinished, or rehabilitated. All outdated components and finishes have been updated and/or replaced with components that meet current standards. Dwellings in this category are either almost new or have been recently completely renovated and are similar in condition to new construction.

Note: The improvements represent a relatively new property that is well maintained with no deferred maintenance and little or no physical depreciation, or an older property that has been recently completely renovated.

C3

The improvements are well maintained and feature limited physical depreciation due to normal wear and tear. Some components, but not every major building component, may be updated or recently rehabilitated. The structure has been well maintained.

Note: The improvement is in its first-cycle of replacing short-lived building components (appliances, floor coverings, HVAC, etc.) and is being well maintained. Its estimated effective age is less than its actual age. It also may reflect a property in which the majority of short-lived building components have been replaced but not to the level of a complete renovation.

C4

The improvements feature some minor deferred maintenance and physical deterioration due to normal wear and tear. The dwelling has been adequately maintained and requires only minimal repairs to building components/mechanical systems and cosmetic repairs. All major building components have been adequately maintained and are functionally adequate.

Note: The estimated effective age may be close to or equal to its actual age. It reflects a property in which some of the short-lived building components have been replaced, and some short-lived building components are at or near the end of their physical life expectancy; however, they still function adequately. Most minor repairs have been addressed on an ongoing basis resulting in an adequately maintained property.

C5

The improvements feature obvious deferred maintenance and are in need of some significant repairs. Some building components need repairs, rehabilitation, or updating. The functional utility and overall livability is somewhat diminished due to condition, but the dwelling remains useable and functional as a residence.

Note: Some significant repairs are needed to the improvements due to the lack of adequate maintenance. It reflects a property in which many of its short-lived building components are at the end of or have exceeded their physical life expectancy but remain functional.

C6

The improvements have substantial damage or deferred maintenance with deficiencies or defects that are severe enough to affect the safety, soundness, or structural integrity of the improvements. The improvements are in need of substantial repairs and rehabilitation, including many or most major components.

Note: Substantial repairs are needed to the improvements due to the lack of adequate maintenance or property damage. It reflects a property with conditions severe enough to affect the safety, soundness, or structural integrity of the improvements.

Quality Ratings and Definitions

Q1

Dwellings with this quality rating are usually unique structures that are individually designed by an architect for a specified user. Such residences typically are constructed from detailed architectural plans and specifications and feature an exceptionally high level of workmanship and exceptionally high-grade materials throughout the interior and exterior of the structure. The design features exceptionally high-quality exterior refinements and ornamentation, and exceptionally high-quality interior refinements. The workmanship, materials, and finishes throughout the dwelling are of exceptionally high quality.

Q2

Dwellings with this quality rating are often custom designed for construction on an individual property owner’s site. However, dwellings in this quality grade are also found in high-quality tract developments featuring residence constructed from individual plans or from highly modified or upgraded plans. The design features detailed, high quality exterior ornamentation, high-quality interior refinements, and detail. The workmanship, materials, and finishes throughout the dwelling are generally of high or very high quality.

UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

Quality Ratings and Definitions (continued)

Q3

Dwellings with this quality rating are residences of higher quality built from individual or readily available designer plans in above-standard residential tract developments or on an individual property owner’s site. The design includes significant exterior ornamentation and interiors that are well finished. The workmanship exceeds acceptable standards and many materials and finishes throughout the dwelling have been upgraded from “stock” standards.

Q4

Dwellings with this quality rating meet or exceed the requirements of applicable building codes. Standard or modified standard building plans are utilized and the design includes adequate fenestration and some exterior ornamentation and interior refinements. Materials, workmanship, finish, and equipment are of stock or builder grade and may feature some upgrades.

Q5

Dwellings with this quality rating feature economy of construction and basic functionality as main considerations. Such dwellings feature a plain design using readily available or basic floor plans featuring minimal fenestration and basic finishes with minimal exterior ornamentation and limited interior detail. These dwellings meet minimum building codes and are constructed with inexpensive, stock materials with limited refinements and upgrades.

Q6

Dwellings with this quality rating are of basic quality and lower cost; some may not be suitable for year-round occupancy. Such dwellings are often built with simple plans or without plans, often utilizing the lowest quality building materials. Such dwellings are often built or expanded by persons who are professionally unskilled or possess only minimal construction skills. Electrical, plumbing, and other mechanical systems and equipment may be minimal or non-existent. Older dwellings may feature one or more substandard or non-conforming additions to the original structure

Definitions of Not Updated, Updated, and Remodeled

Not Updated

Little or no updating or modernization. This description includes, but is not limited to, new homes.
Residential properties of fifteen years of age or less often reflect an original condition with no updating, if no major components have been replaced or updated. Those over fifteen years of age are also considered not updated if the appliances, fixtures, and finishes are predominantly dated. An area that is 'Not Updated' may still be well maintained and fully functional, and this rating does not necessarily imply deferred maintenance or physical/functional deterioration.

Updated

The area of the home has been modified to meet current market expectations. These modifications are limited in terms of both scope and cost.
An updated area of the home should have an improved look and feel, or functional utility. Changes that constitute updates include refurbishment and/or replacing components to meet existing market expectations. Updates do not include significant alterations to the existing structure.

Remodeled

Significant finish and/or structural changes have been made that increase utility and appeal through complete replacement and/or expansion.
A remodeled area reflects fundamental changes that include multiple alterations. These alterations may include some or all of the following: replacement of a major component (cabinet(s), bathtub, or bathroom tile), relocation of plumbing/gas fixtures/appliances, significant structural alterations (relocating walls, and/or the addition of) square footage). This would include a complete gutting and rebuild.

Explanation of Bathroom Count

Three-quarter baths are counted as a full bath in all cases. Quarter baths (baths that feature only a toilet) are not included in the bathroom count. The number of full and half baths is reported by separating the two values using a period, where the full bath count is represented to the left of the period and the half bath count is represented to the right of the period.

Example:
3.2 indicates three full baths and two half baths.

UNIFORM APPRAISAL DATASET (UAD) DEFINITIONS ADDENDUM

(Source: Fannie Mae UAD Appendix D: UAD Field-Specific Standardization Requirements)

Abbreviations Used in Data Standardization Text

Abbreviation	Full Name	Fields Where This Abbreviation May Appear
A	Adverse	Location & View
ac	Acres	Area, Site
AdjPrk	Adjacent to Park	Location
AdjPwr	Adjacent to Power Lines	Location
ArmLth	Arms Length Sale	Sale or Financing Concessions
AT	Attached Structure	Design (Style)
B	Beneficial	Location & View
ba	Bathroom(s)	Basement & Finished Rooms Below Grade
br	Bedroom	Basement & Finished Rooms Below Grade
BsyRd	Busy Road	Location
c	Contracted Date	Date of Sale/Time
Cash	Cash	Sale or Financing Concessions
Comm	Commercial Influence	Location
Conv	Conventional	Sale or Financing Concessions
cp	Carport	Garage/Carport
CrtOrd	Court Ordered Sale	Sale or Financing Concessions
CtySky	City View Skyline View	View
CtyStr	City Street View	View
cv	Covered	Garage/Carport
DOM	Days On Market	Data Sources
DT	Detached Structure	Design (Style)
dw	Driveway	Garage/Carport
e	Expiration Date	Date of Sale/Time
Estate	Estate Sale	Sale or Financing Concessions
FHA	Federal Housing Authority	Sale or Financing Concessions
g	Garage	Garage/Carport
ga	Attached Garage	Garage/Carport
gbi	Built-in Garage	Garage/Carport
gd	Detached Garage	Garage/Carport
GlfCse	Golf Course	Location
Glfvw	Golf Course View	View
GR	Garden	Design (Style)
HR	High Rise	Design (Style)
in	Interior Only Stairs	Basement & Finished Rooms Below Grade
Ind	Industrial	Location & View
Listing	Listing	Sale or Financing Concessions
Lndfl	Landfill	Location
LtdSght	Limited Sight	View
MR	Mid-rise	Design (Style)
Mtn	Mountain View	View
N	Neutral	Location & View
NonArm	Non-Arms Length Sale	Sale or Financing Concessions
o	Other	Basement & Finished Rooms Below Grade
O	Other	Design (Style)
op	Open	Garage/Carport
Prk	Park View	View
Pstrl	Pastoral View	View
PwrLn	Power Lines	View
PubTrn	Public Transportation	Location
Relo	Relocation Sale	Sale or Financing Concessions
REO	REO Sale	Sale or Financing Concessions
Res	Residential	Location & View
RH	USDA - Rural Housing	Sale or Financing Concessions
rr	Recreational (Rec) Room	Basement & Finished Rooms Below Grade
RT	Row or Townhouse	Design (Style)
s	Settlement Date	Date of Sale/Time
SD	Semi-detached Structure	Design (Style)
Short	Short Sale	Sale or Financing Concessions
sf	Square Feet	Area, Site, Basement
sqm	Square Meters	Area, Site
Unk	Unknown	Date of Sale/Time
VA	Veterans Administration	Sale or Financing Concessions
w	Withdrawn Date	Date of Sale/Time
wo	Walk Out Basement	Basement & Finished Rooms Below Grade
Woods	Woods View	View
Wtr	Water View	View
WtrFr	Water Frontage	Location
wu	Walk Up Basement	Basement & Finished Rooms Below Grade

Market Conditions Addendum to the Appraisal Report

240505110
File No. 240601

The purpose of this addendum is to provide the lender/client with a clear and accurate understanding of the market trends and conditions prevalent in the subject neighborhood. This is a required addendum for all appraisal reports with an effective date on or after April 1, 2009.

Property Address 541 Anderson Hts City Charleston State WV ZIP Code 25314

Borrower Elizabeth Spears

Instructions: The appraiser must use the information required on this form as the basis for his/her conclusions, and must provide support for those conclusions, regarding housing trends and overall market conditions as reported in the Neighborhood section of the appraisal report form. The appraiser must fill in all the information to the extent it is available and reliable and must provide analysis as indicated below. If any required data is unavailable or is considered unreliable, the appraiser must provide an explanation. It is recognized that not all data sources will be able to provide data for the shaded areas below; if it is available, however, the appraiser must include the data in the analysis. If data sources provide the required information as an average instead of the median, the appraiser should report the available figure and identify it as an average. Sales and listings must be properties that compete with the subject property, determined by applying the criteria that would be used by a prospective buyer of the subject property. The appraiser must explain any anomalies in the data, such as seasonal markets, new construction, foreclosures, etc.

Inventory Analysis	Prior 7-12 Months	Prior 4-6 Months	Current - 3 Months	Overall Trend		
Total # of Comparable Sales (Settled)	2	1	2	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Absorption Rate (Total Sales/Months)	0.33	0.33	0.67	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Total # of Comparable Active Listings	1	0	0	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Months of Housing Supply (Total Listings/Ab.Rate)	3.0	0	0	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Median Sale & List Price, DOM, Sale/List %	Prior 7-12 Months	Prior 4-6 Months	Current - 3 Months	Overall Trend		
Median Comparable Sale Price	260,000	237,000	274,500	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Median Comparable Sales Days on Market	3	56	45	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Median Comparable List Price	260,000	0	0	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Median Comparable Listings Days on Market	84	0	0	<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Median Sale Price as % of List Price	100	99	101	<input type="checkbox"/> Increasing	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Declining
Seller-(developer, builder, etc.)paid financial assistance prevalent?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> Declining	<input checked="" type="checkbox"/> Stable	<input type="checkbox"/> Increasing

Explain in detail the seller concessions trends for the past 12 months (e.g., seller contributions increased from 3% to 5%, increasing use of buydowns, closing costs, condo fees, options, etc.). There have been no increases in seller contributions over the past twelve months period for those types of properties that are comparable to the subject property. Typical mortgage packages are prevalent in the area with no buydowns or concessions noted. There were no known anomalies in the data collected such as season markets, new construction, foreclosures, etc.

Are foreclosure sales (REO sales) a factor in the market? ☐ Yes ☒ No If yes, explain (including the trends in listings and sales of foreclosed properties).

Unable to determine at this time. Kanawha Valley MLS does not distinguish between arm's length transactions and foreclosure sales, so I am unable to determine an accurate trend in this area. There appeared to be a minimal number of foreclosure properties in the area while I was searching for comparable sales.

Cite data sources for above information. Kanawha Multiple Listing Service and Public Courthouse transfer records. Only current listing data is available in this MLS system, once a contract is received the status changes and is no longer tracked as a listing.

Summarize the above information as support for your conclusions in the Neighborhood section of the appraisal report form. If you used any additional information, such as an analysis of pending sales and/or expired and withdrawn listings, to formulate your conclusions, provide both an explanation and support for your conclusions.

The overall trends reported in the inventory analysis and median sale and list price, DOM, list/sale ratio grids indicate a generally stable trend with some slight variables for the past twelve months. All information gathered and analyzed are "properties that compete with the subject property," as required by Fannie Mae (08-30). The data is not conclusive evidence that all other properties in this neighborhood are mirroring the trend property that is comparable to the subject. The market condition forms shows a very small sampling of sales and listings. The market condition form is not typically relied upon in the subject market because of the lack of sales and quality data, therefore, the list-to-sale ratio adjustment is not justified.

Due to the limited number of sales available based on the search criteria, it is difficult to show an accurate representation of this market. Overall, it is stable with marketing time increasing during the Fall and Winter months, and decreasing during the Spring and Summer months.

If the subject is a unit in a condominium or cooperative project, complete the following:

Project Name:

Subject Project Data	Prior 7-12 Months	Prior 4-6 Months	Current - 3 Months	Overall Trend		
Total # of Comparable Sales (Settled)				<input type="checkbox"/> Increasing	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining
Absorption Rate (Total Sales/Months)				<input type="checkbox"/> Increasing	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining
Total # of Active Comparable Listings				<input type="checkbox"/> Declining	<input type="checkbox"/> Stable	<input type="checkbox"/> Increasing
Months of Unit Supply (Total Listings/Ab.Rate)				<input type="checkbox"/> Declining	<input type="checkbox"/> Stable	<input type="checkbox"/> Increasing

Are foreclosure sales (REO sales) a factor in the project? ☐ Yes ☐ No If yes, indicate the number of REO listings and explain the trends in listings and sales of foreclosed properties.

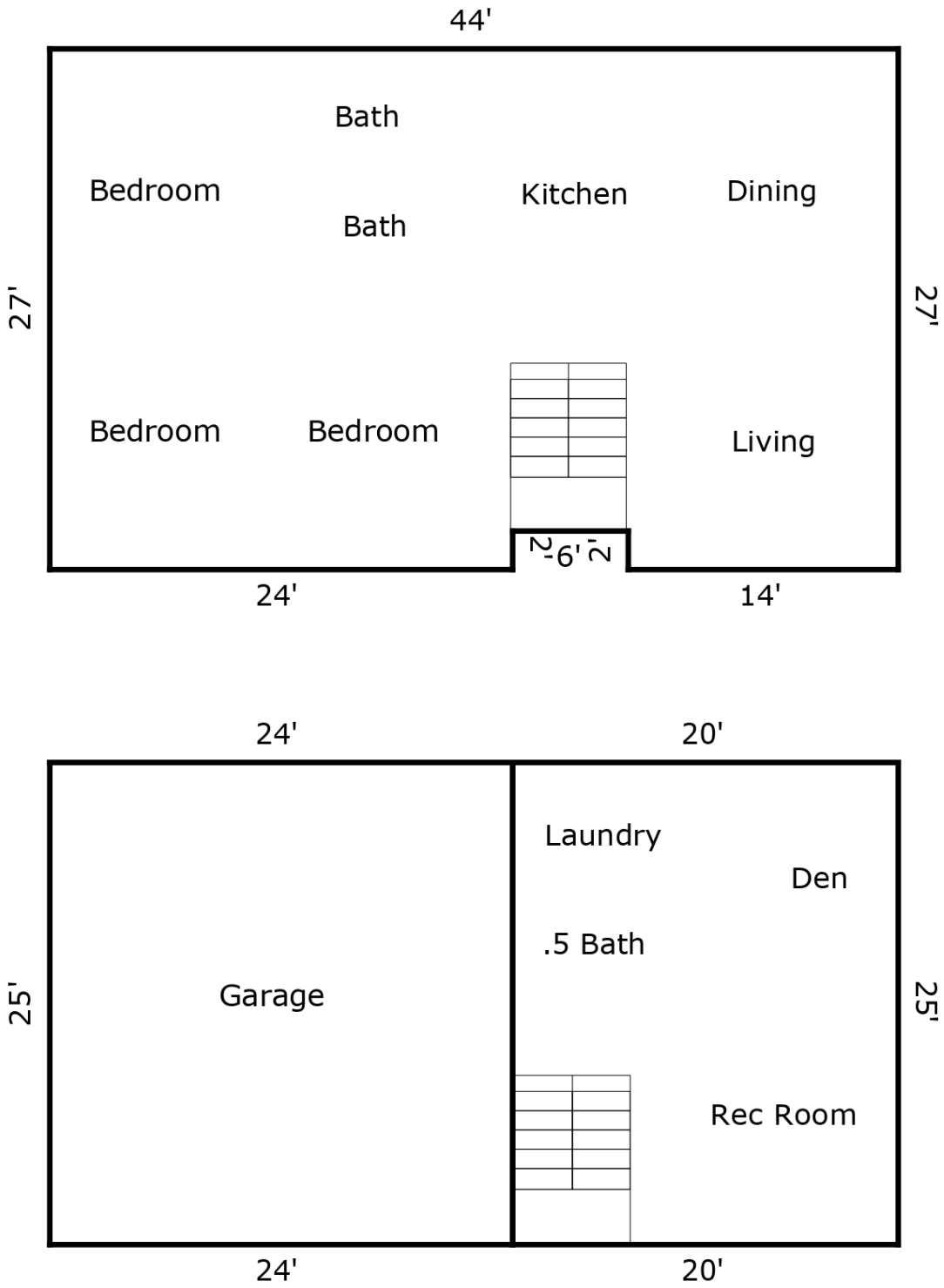
Summarize the above trends and address the impact on the subject unit and project.

Signature
Appraiser Name Angela George Sansom, WV #CR0559
Company Name Advantage Valley Appraisal, LLC
Company Address PO Box 103, Sod, WV 25564
State License/Certification # CR0559 State WV
Email Address advantagevalleyapp@gmail.com

Signature
Supervisory Appraiser Name
Company Name
Company Address
State License/Certification # State
Email Address

Building Sketch

Borrower	Elizabeth Spears						
Property Address	541 Anderson Hts						
City	Charleston	County	Kanawha	State	WV	Zip Code	25314
Lender/Client	HomeXpress Mortgage Corp						



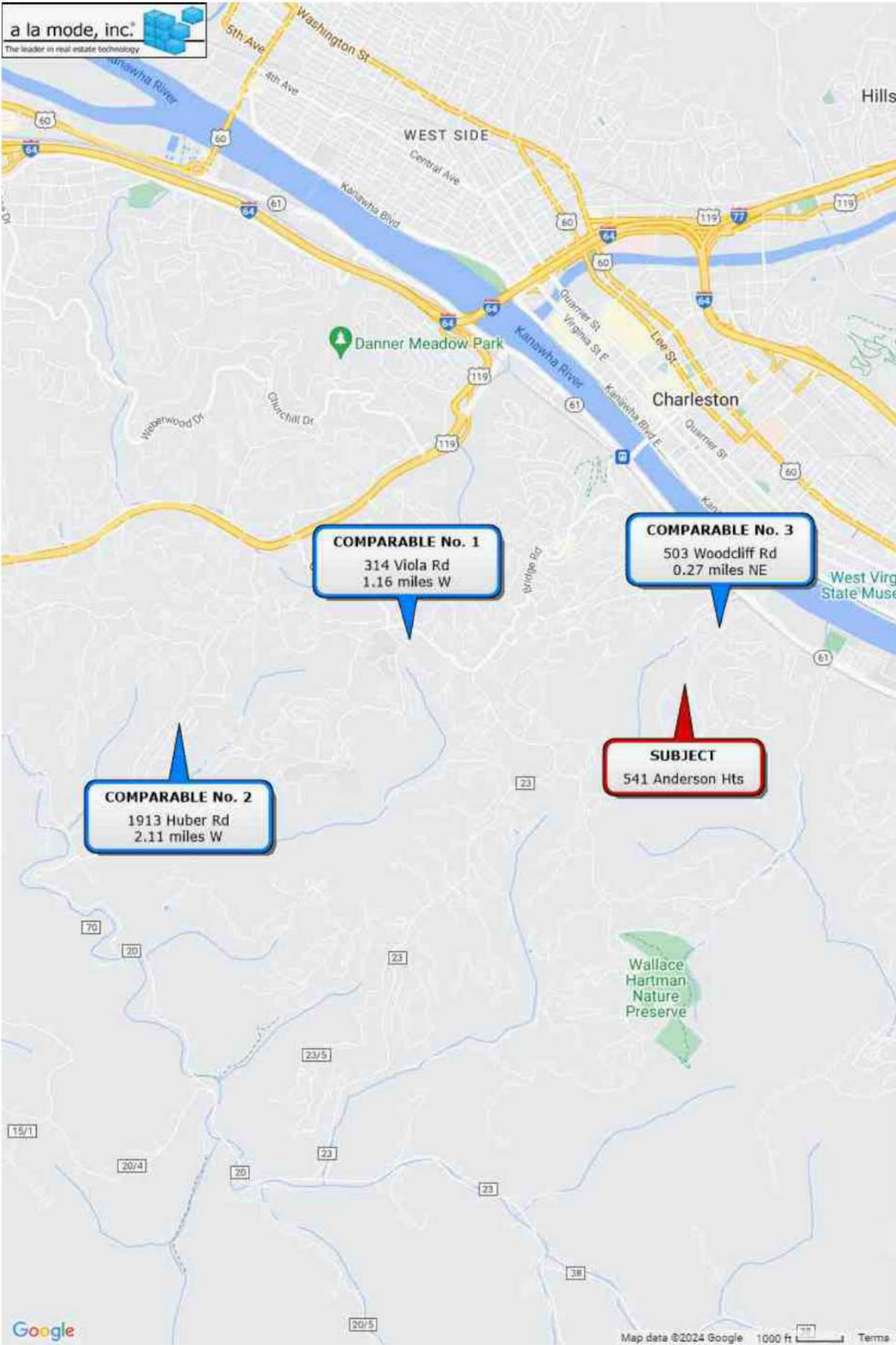
TOTAL Sketch by a la mode, inc.

Area Calculations Summary

Living Area		Calculation Details	
First Floor	1176 Sq ft	$44 \times 25 =$	1100
		$2 \times 14 =$	28
		$2 \times 24 =$	48
Total Living Area (Rounded):		1176 Sq ft	
Non-living Area			
Finished Basement	500 Sq ft	$25 \times 20 =$	500
Basement	600 Sq ft	$25 \times 24 =$	600

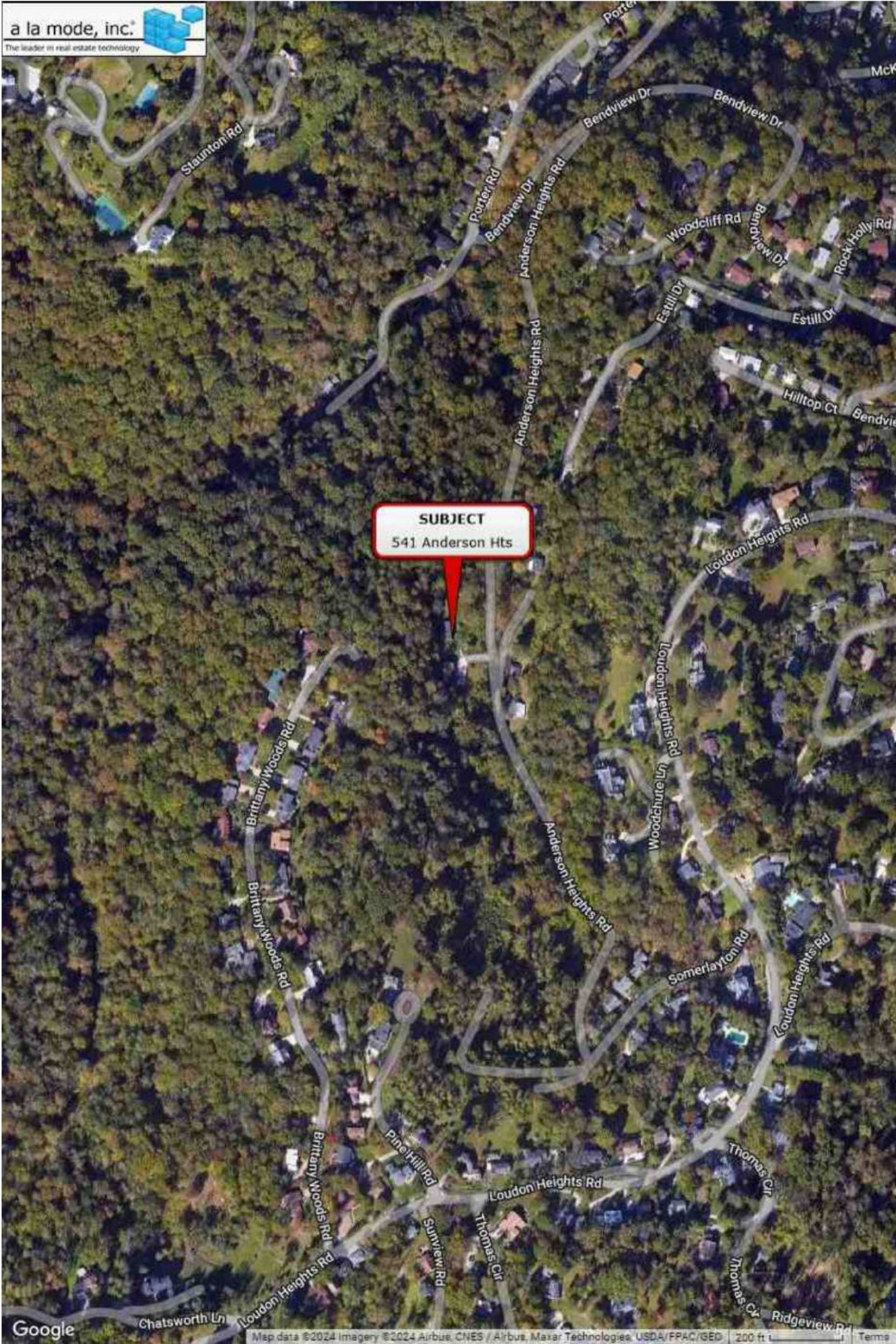
Location Map

Borrower	Elizabeth Spears				
Property Address	541 Anderson Hts				
City	Charleston	County	Kanawha	State	WV
Lender/Client	HomeXpress Mortgage Corp	Zip Code	25314		



Aerial Map

Borrower	Elizabeth Spears				
Property Address	541 Anderson Hts				
City	Charleston	County	Kanawha	State	WV
Lender/Client	HomeXpress Mortgage Corp			Zip Code	25314



Plat Map

Borrower	Elizabeth Spears				
Property Address	541 Anderson Hts				
City	Charleston	County	Kanawha	State	WV Zip Code 25314
Lender/Client	HomeXpress Mortgage Corp				



Subject Photo Page

Borrower	Elizabeth Spears				
Property Address	541 Anderson Hts				
City	Charleston	County	Kanawha	State	WV
Lender/Client	HomeXpress Mortgage Corp	Zip Code	25314		



Subject Front

541 Anderson Hts	
Sales Price	260,000
Gross Living Area	1,176
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	2.0
Location	N;Res;Suburban
View	N;Res;
Site	36076 sf
Quality	Q3
Age	38



Subject Rear



Subject Street

Photograph Addendum

Borrower	Elizabeth Spears				
Property Address	541 Anderson Hts				
City	Charleston	County	Kanawha	State	WV
Lender/Client	HomeXpress Mortgage Corp			Zip Code	25314



Left Side



Right Side



Opposite Street Scene



Living



Dining



Kitchen

Photograph Addendum

Borrower	Elizabeth Spears				
Property Address	541 Anderson Hts				
City	Charleston	County	Kanawha	State	WV Zip Code 25314
Lender/Client	HomeXpress Mortgage Corp				



Bedroom



Bath



Bedroom



Bedroom



Bath



Basement Rec Room

Photograph Addendum

Borrower	Elizabeth Spears					
Property Address	541 Anderson Hts					
City	Charleston	County	Kanawha	State	WV	Zip Code 25314
Lender/Client	HomeXpress Mortgage Corp					



Basement Den



Basement Half Bath



Basement Laundry



Garage



Garage

Comparable Photo Page

Borrower	Elizabeth Spears				
Property Address	541 Anderson Hts				
City	Charleston	County	Kanawha	State	WV
Lender/Client	HomeXpress Mortgage Corp	Zip Code	25314		



Comparable 1

314 Viola Rd	
Prox. to Subject	1.16 miles W
Sales Price	290,000
Borrower/Client	1,485
Lender	6
Total Bedrooms	3
Total Bathrooms	2.0
Location	N;Res;Suburban
View	N;Res;
Site	6970 sf
Quality	Q3
Age	69



Comparable 2

1913 Huber Rd	
Prox. to Subject	2.11 miles W
Sales Price	259,000
Gross Living Area	1,340
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	2.0
Location	N;Res;Suburban
View	N;Res;
Site	8820 sf
Quality	Q3
Age	63



Comparable 3

503 Woodcliff Rd	
Prox. to Subject	0.27 miles NE
Sales Price	230,000
Gross Living Area	1,232
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	2.0
Location	N;Res;Suburban
View	N;Res;
Site	14400 sf
Quality	Q4
Age	57

Appraiser License



USPAP ADDENDUM

240505110
File No. 240601

Borrower	Elizabeth Spears		
Property Address	541 Anderson Hts		
City	Charleston	County Kanawha	State WV Zip Code 25314
Lender	HomeXpress Mortgage Corp		

This report was prepared under the following USPAP reporting option:

☒ Appraisal Report

This report was prepared in accordance with USPAP Standards Rule 2-2(a).

☐ Restricted Appraisal Report

This report was prepared in accordance with USPAP Standards Rule 2-2(b).

Reasonable Exposure Time

My opinion of a reasonable exposure time for the subject property at the market value stated in this report is: 30-60 days

Additional Certifications

I certify that, to the best of my knowledge and belief:

☒ I have NOT performed services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.

☐ I HAVE performed services, as an appraiser or in another capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment. Those services are described in the comments below.

- The statements of fact contained in this report are true and correct.

- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.

- Unless otherwise indicated, I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.

- I have no bias with respect to the property that is the subject of this report or the parties involved with this assignment.

- My engagement in this assignment was not contingent upon developing or reporting predetermined results.

- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.

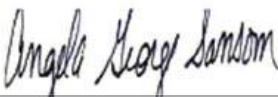
- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.

- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification (if there are exceptions, the name of each individual providing significant real property appraisal assistance is stated elsewhere in this report).

Additional Comments

APPRAISER:

Signature:



Name:

Angela George Sansom, WV #CR0559

Date Signed:

06/08/2024

State Certification #:

CR0559

or State License #:

State:

WV

Expiration Date of Certification or License:

09/30/2024

Effective Date of Appraisal:

06/06/2024

SUPERVISORY APPRAISER: (only if required)

Signature:

Name:

Date Signed:

State Certification #:

or State License #:

State:

Expiration Date of Certification or License:

Supervisory Appraiser Inspection of Subject Property:

☐ Did Not

☐ Exterior-only from Street

☐ Interior and Exterior

ALTA Buyer's Settlement Statement

File #:	WV-46558-CHAR	Property	541 Anderson Heights	Settlement Date	06/18/2024
Prepared:	06/18/2024		Charleston, WV 25314	Disbursement Date	06/18/2024
Escrow Officer:	Kim Buckner	Buyer	Anderson Heights LLC 15364 Euclid Avenue Northeast Bainbridge Island, WA 98110		
		Seller	Lothlin R. Nelson and Holli R. Nelson 543 Anderson Heights Road Charleston, WV 25314		
		Lender	Cash 2122 South 9th Street Ironton, OH 45638		

Description			Buyer	
		Debit	Credit	
Financial				
Sales Price of Property		\$255,300.00		
Prorations/Adjustments				
County Taxes 01/01/2024 to 06/18/2024			\$662.71	
Government Recording and Transfer Charges				
Government recording charges		\$32.00		
Title Charges & Escrow / Settlement Charges				
--Settlement or closing fee to BesTitle Agency, Inc.				
Owner's title insurance to First American Title Insurance Company		\$898.00		
Title - Exam Fee to BesTitle Agency, Inc.		\$500.00		
Closing Fee Discount to BesTitle Agency, Inc.			\$125.00	
Buyer Closing Fee to BesTitle Agency, Inc.		\$150.00		
Miscellaneous				
Technology Fee to BesTitle Agency, Inc.		\$25.00		
		Debit	Credit	
Subtotals		\$256,905.00	\$787.71	
Due from Buyer			\$256,117.29	
Totals		\$256,905.00	\$256,905.00	

Acknowledgement

We/I have carefully reviewed the Settlement Statement and find it to be a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction and further certify that I have received a copy of the Settlement Statement.

We/I authorize BesTitle Agency, Inc. to cause the funds to be disbursed in accordance with this statement.

Anderson Heights LLC, a West Virginia Limited Liability Company

By: 

06/18/2024

Elizabeth Spears, Member

Date

Settlement Agent

Date

WV REAL ESTATE TAX DISCLOSURE

Date: June 18, 2024

Property Address: 541 Anderson Heights, Charleston, WV 25314

Determining who is responsible for the payment of real estate taxes when a real estate transaction occurs can be confusing. It is important for the taxes to be paid and the following is a commonly accepted process for assuring payment.

1. The TAX YEAR runs from January 1st to December 31st of the current year.
2. The tax bill is in the name of Lothlin R. Nelson and Holli R. Nelson, owners of the property as of July 1st of the previous year, _____.
3. Tax bills for the current year are mailed July 15th of the current year.
4. First half is due September 1st of current year, and 2nd half is due March 1st of next year.
5. If you purchase the property after July 1st of the current year, you will not receive the tax bill in your name for two years, but taxes are your responsibility to pay.
6. Taxes for the present tax year have been estimated, prorated as of the closing date and:
 - a. ES the amount calculated as the sellers share has been deducted from the amount they are to receive. The buyer is then responsible for the total tax bill, which will be forwarded by the seller to the purchaser within 15 days of receipt, OR
 - b. _____ the amounts calculated as due from the buyer and to be due from the seller have been collected during the closing and will be used to pay the current tax bill. The seller will also forward any tax bills that they receive to the buyer within 15 days of receipt, OR
 - c. _____ the taxes for the current year have already been paid by the seller and the seller is requesting that they be prorated. The buyer's share has been calculated and is being paid to the seller at the closing. The seller will also forward any tax bills that they receive to the buyer within 15 days of receipt.

Anderson Heights LLC, a West Virginia Limited Liability Company

By: _____

Elizabeth Spears, Member

BesTitle Agency, Inc.
Privacy Policy Notice
PURPOSE OF THIS NOTICE

Title V of the Gramm-Leach-Bliley Act (GLBA) generally prohibits any financial institution, directly or through its affiliates, from sharing non-public personal information about you with a non-affiliated third party unless the institution provides you with a notice of its privacy policies and practices, such as the type of information that it collects about you and the categories of persons or entities to whom it may be disclosed. In compliance with the GLBA, we are providing you with this document, which notifies you of the privacy policies and practices of BesTitle Agency, Inc.

We may collect nonpublic personal information about you from the following sources:

Information we receive from you such as on applications or other forms.

Information about your transactions we secure from our files, or from [our affiliates or] others.

Information we receive from a consumer reporting agency.

Information that we receive from others involved in your transaction, such as the real estate agent or lender.

Information from copies of your tax returns and other similar documents.

Unless it is specifically stated otherwise in an amended Privacy Policy Notice, no additional nonpublic personal information will be collected about you.

We may disclose any of the above information that we collect about our customers or former customers to our affiliates or to non-affiliated third parties as permitted by law.

WE DO NOT DISCLOSE ANY NONPUBLIC PERSONAL INFORMATION ABOUT YOU WITH ANYONE FOR ANY PURPOSE THAT IS NOT SPECIFICALLY PERMITTED BY LAW.

We restrict access to non-public personal information about you to those employees who need to know that information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your non-public personal information.

Anderson Heights LLC, a West Virginia Limited Liability Company

By: 

Elizabeth Spears, Member

**Acknowledgment & Approval
of
Deed of Conveyance
&
Proration of Taxes**

Now come the Buyer to this real estate transaction, concluded June 18, 2024, and hereby acknowledge to BesTitle Agency, Inc. and Edwards, Klein, Anderson & Shope, Attorneys at Law, that they have reviewed the Deed of Conveyance which was prepared for this transaction and have approved the real estate description set forth in the Deed of Conveyance to be the correct and accurate real estate for which consideration is rendered between the parties this date.

The party further agree that if it is determined at a later date that the real estate transfer between the parties requires correction or amendment of the Deed of Conveyance that the parties will execute all necessary Deeds of Correction, adjust their respective portions of all applicable tax bills and pay all fees and expenses necessary to complete said correction or amendment.

The undersigned party acknowledge that the real estate taxes have been prorated for the year of closing based upon the most recent tax information available at the time of closing and that the actual tax bills may be significantly greater or lesser than expected at this time due to assessment or rate changes by the taxing authorities. The undersigned agree that if the actual bills for the current year are not available at closing, proration has been based on the most recent bill available and in the event the actual tax bill should be greater or less than expected at the time of closing, any further proration shall be determined directly by the parties in accordance with their sales contract and shall not affect the Closing Statement.

The undersigned agree that they, jointly and severally, will hold BesTitle Agency, Inc. and Edwards, Klein, Anderson & Shope, and its agents, harmless from any and all liabilities of the undersigned of every kind and description, absolute and contingent, including, without being limited to, counsel fees, in connection with any action, claim or proceeding related to the proration of taxes for this real estate or the description of the real estate set forth in the subject Deed of conveyance.

Anderson Heights LLC, a West Virginia Limited Liability Company

By:  _____

Elizabeth Spears, Member

**INFORMED CONSENT TO REPRESENTATION
OF MULTIPLE PARTIES TO
REAL ESTATE TRANSACTION**

PURCHASER: Anderson Heights LLC

SELLERS: Lothlin R. Nelson and Holli R. Nelson

PROPERTY: 541 Anderson Heights, Charleston, WV 25314

With regard to the referenced transaction, this is to advise you that BesTitle Agency, Inc., has been requested by Anderson Heights LLC ("Purchaser") to perform certain services, including the examination of title to the property and the preparation of documents necessary to close on the purchase and financing of the property from the sellers.

Under the applicable provision of the Rules of Professional Conduct governing transactions of this nature, BesTitle Agency, Inc. and/or Edwards, Klein, Anderson & Shope, PLLC, may represent all of the parties in this transaction if no actual conflict of interest exists among the parties and our offices may adequately serve all parties. However, every party has the right to be represented by, or to seek the advice of, a lawyer of the party's own choosing. Our multiple representation has the following limitations:

1. In the event a dispute should arise among the parties to this transaction, our offices will not be permitted to represent any of the parties to this transaction in court, but we may negotiate on behalf of one or more parties.
2. Among the parties, no communications to our offices will be considered confidential, however, all such communications will be kept confidential with respect to anyone not a party to the transaction. If a dispute should arise, a member of our offices may be called as a witness by any of the parties to testify about any conversation or actions that occurred concerning this transaction.


The parties to this consent may discuss the matter personally with BesTitle Agency, Inc. and/or Edwards, Klein, Anderson & Shope, PLLC, by contacting Thomas L. Klein, Sara B. Klein, Robert H. Skeen, Jr., Alicia B. Walters, Justin D. Pritt, Angela C. Ramsey, Michael P. Ackerman, Kelsey B. Moore, Mikayala K. Bonner, or Jalea A. Morgan. Additionally, the parties to this transaction have a right to consult a lawyer of their own choosing about the legal effect of this document before signing it.

By signing below, the parties acknowledge the following:

1. That they have received a copy of this document;
2. That they have read and understand the contents of this document;
3. That they have been given the opportunity to consult a lawyer of her own choosing regarding the contents of this document;
4. That they know of no conflict among the parties that would prevent BesTitle Agency, Inc. and/or Edwards, Klein, Anderson & Shope, from providing the services described hereinabove;

5. That they consent to BesTitle Agency, Inc. and/or Edwards, Klein, Anderson & Shope, providing services to the extent necessary to complete this transaction, including, but not limited to, examination of real estate title and preparation of all necessary documents.

Anderson Heights LLC, a West Virginia Limited Liability Company

By: 
Elizabeth Spears, Member



ALTA COMMITMENT FOR TITLE INSURANCE
issued by
FIRST AMERICAN TITLE INSURANCE COMPANY

NOTICE

IMPORTANT – READ CAREFULLY: THIS COMMITMENT IS AN OFFER TO ISSUE ONE OR MORE TITLE INSURANCE POLICIES. ALL CLAIMS OR REMEDIES SOUGHT AGAINST THE COMPANY INVOLVING THE CONTENT OF THIS COMMITMENT OR THE POLICY MUST BE BASED SOLELY IN CONTRACT.

THIS COMMITMENT IS NOT AN ABSTRACT OF TITLE, REPORT OF THE CONDITION OF TITLE, LEGAL OPINION, OPINION OF TITLE, OR OTHER REPRESENTATION OF THE STATUS OF TITLE. THE PROCEDURES USED BY THE COMPANY TO DETERMINE INSURABILITY OF THE TITLE, INCLUDING ANY SEARCH AND EXAMINATION, ARE PROPRIETARY TO THE COMPANY, WERE PERFORMED SOLELY FOR THE BENEFIT OF THE COMPANY, AND CREATE NO EXTRACONTRACTUAL LIABILITY TO ANY PERSON, INCLUDING A PROPOSED INSURED.

THE COMPANY'S OBLIGATION UNDER THIS COMMITMENT IS TO ISSUE A POLICY TO A PROPOSED INSURED IDENTIFIED IN SCHEDULE A IN ACCORDANCE WITH THE TERMS AND PROVISIONS OF THIS COMMITMENT. THE COMPANY HAS NO LIABILITY OR OBLIGATION INVOLVING THE CONTENT OF THIS COMMITMENT TO ANY OTHER PERSON.

COMMITMENT TO ISSUE POLICY

Subject to the Notice; Schedule B, Part I – Requirements; Schedule B, Part II – Exceptions; and the Commitment Conditions, First American Title Insurance Company, a(n) Nebraska corporation (the "Company"), commits to issue the Policy according to the terms and provisions of this Commitment. This Commitment is effective as of the Commitment Date shown in Schedule A for each Policy described in Schedule A, only when the Company has entered in Schedule A both the specified dollar amount as the Proposed Amount of Insurance and the name of the Proposed Insured.

If all of the Schedule B, Part I – Requirements have not been met within 180 days after the Commitment Date, this Commitment terminates and the Company's liability and obligation end.

COMMITMENT CONDITIONS

1. DEFINITIONS

- a. "Discriminatory Covenant": Any covenant, condition, restriction, or limitation that is unenforceable under applicable law because it illegally discriminates against a class of individuals based on personal characteristics such as race, color, religion, sex, sexual orientation, gender identity, familial status, disability, national origin, or other legally protected class.
- b. "Knowledge" or "Known": Actual knowledge or actual notice, but not constructive notice imparted by the Public Records.
- c. "Land": The land described in Item 5 of Schedule A and improvements located on that land that by State law constitute real property. The term "Land" does not include any property beyond that described in Schedule A, nor any right, title, interest, estate, or easement in any abutting street, road, avenue, alley, lane, right-of-way, body of water, or waterway, but does not modify or limit the extent that a right of access to and from the Land is to be insured by the Policy.
- d. "Mortgage": A mortgage, deed of trust, trust deed, security deed, or other real property security instrument, including one evidenced by electronic means authorized by law.
- e. "Policy": Each contract of title insurance, in a form adopted by the American Land Title Association, issued or to be issued by the Company pursuant to this Commitment.
- f. "Proposed Amount of Insurance": Each dollar amount specified in Schedule A as the Proposed Amount of Insurance of each Policy to be issued pursuant to this Commitment.
- g. "Proposed Insured": Each person identified in Schedule A as the Proposed Insured of each Policy to be issued pursuant to this Commitment.

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- h. "Public Records": The recording or filing system established under State statutes in effect at the Commitment Date under which a document must be recorded or filed to impart constructive notice of matters relating to the Title to a purchaser for value without Knowledge. The term "Public Records" does not include any other recording or filing system, including any pertaining to environmental remediation or protection, planning, permitting, zoning, licensing, building, health, public safety, or national security matters.
 - i. "State": The state or commonwealth of the United States within whose exterior boundaries the Land is located. The term "State" also includes the District of Columbia, the Commonwealth of Puerto Rico, the U.S. Virgin Islands, and Guam.
 - j. "Title": The estate or interest in the Land identified in Item 3 of Schedule A.
- 2. If all of the Schedule B, Part I – Requirements have not been met within the time period specified in the Commitment to Issue Policy, this Commitment terminates and the Company's liability and obligation end.
- 3. The Company's liability and obligation is limited by and this Commitment is not valid without:
 - a. the Notice;
 - b. the Commitment to Issue Policy;
 - c. the Commitment Conditions;
 - d. Schedule A;
 - e. Schedule B, Part I – Requirements;
 - f. Schedule B, Part II – Exceptions; and
 - g. a counter-signature by the Company or its issuing agent that may be in electronic form.
- 4. **COMPANY'S RIGHT TO AMEND**
The Company may amend this Commitment at any time. If the Company amends this Commitment to add a defect, lien, encumbrance, adverse claim, or other matter recorded in the Public Records prior to the Commitment Date, any liability of the Company is limited by Commitment Condition 5. The Company is not liable for any other amendment to this Commitment.
- 5. **LIMITATIONS OF LIABILITY**
 - a. The Company's liability under Commitment Condition 4 is limited to the Proposed Insured's actual expense incurred in the interval between the Company's delivery to the Proposed Insured of the Commitment and the delivery of the amended Commitment, resulting from the Proposed Insured's good faith reliance to:
 - i. comply with the Schedule B, Part I – Requirements;
 - ii. eliminate, with the Company's written consent, any Schedule B, Part II – Exceptions; or
 - iii. acquire the Title or create the Mortgage covered by this Commitment.
 - b. The Company is not liable under Commitment Condition 5.a. if the Proposed Insured requested the amendment or had Knowledge of the matter and did not notify the Company about it in writing.
 - c. The Company is only liable under Commitment Condition 4 if the Proposed Insured would not have incurred the expense had the Commitment included the added matter when the Commitment was first delivered to the Proposed Insured.
 - d. The Company's liability does not exceed the lesser of the Proposed Insured's actual expense incurred in good faith and described in Commitment Condition 5.a. or the Proposed Amount of Insurance.
 - e. The Company is not liable for the content of the Transaction Identification Data, if any.
 - f. The Company is not obligated to issue the Policy referred to in this Commitment unless all of the Schedule B, Part I – Requirements have been met to the satisfaction of the Company.
 - g. The Company's liability is further limited by the terms and provisions of the Policy to be issued to the Proposed Insured.
- 6. **LIABILITY OF THE COMPANY MUST BE BASED ON THIS COMMITMENT; CHOICE OF LAW AND CHOICE OF FORUM**
 - a. Only a Proposed Insured identified in Schedule A, and no other person, may make a claim under this Commitment.

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- b. Any claim must be based in contract under the State law of the State where the Land is located and is restricted to the terms and provisions of this Commitment. Any litigation or other proceeding brought by the Proposed Insured against the Company must be filed only in a State or federal court having jurisdiction.
 - c. This Commitment, as last revised, is the exclusive and entire agreement between the parties with respect to the subject matter of this Commitment and supersedes all prior commitment negotiations, representations, and proposals of any kind, whether written or oral, express or implied, relating to the subject matter of this Commitment.
 - d. The deletion or modification of any Schedule B, Part II – Exception does not constitute an agreement or obligation to provide coverage beyond the terms and provisions of this Commitment or the Policy.
 - e. Any amendment or endorsement to this Commitment must be in writing and authenticated by a person authorized by the Company.
 - f. When the Policy is issued, all liability and obligation under this Commitment will end and the Company's only liability will be under the Policy.
7. **IF THIS COMMITMENT IS ISSUED BY AN ISSUING AGENT**
The issuing agent is the Company's agent only for the limited purpose of issuing title insurance commitments and policies. The issuing agent is not the Company's agent for closing, settlement, escrow, or any other purpose.
8. **PRO-FORMA POLICY**
The Company may provide, at the request of a Proposed Insured, a pro-forma policy illustrating the coverage that the Company may provide. A pro-forma policy neither reflects the status of Title at the time that the pro-forma policy is delivered to a Proposed Insured, nor is it a commitment to insure.
9. **CLAIMS PROCEDURES**
This Commitment incorporates by reference all Conditions for making a claim in the Policy to be issued to the Proposed Insured. Commitment Condition 9 does not modify the limitations of liability in Commitment Conditions 5 and 6.
10. **CLASS ACTION**
ALL CLAIMS AND DISPUTES ARISING OUT OF OR RELATING TO THIS COMMITMENT, INCLUDING ANY SERVICE OR OTHER MATTER IN CONNECTION WITH ISSUING THIS COMMITMENT, ANY BREACH OF A COMMITMENT PROVISION, OR ANY OTHER CLAIM OR DISPUTE ARISING OUT OF OR RELATING TO THE TRANSACTION GIVING RISE TO THIS COMMITMENT, MUST BE BROUGHT IN AN INDIVIDUAL CAPACITY. NO PARTY MAY SERVE AS PLAINTIFF, CLASS MEMBER, OR PARTICIPANT IN ANY CLASS OR REPRESENTATIVE PROCEEDING. ANY POLICY ISSUED PURSUANT TO THIS COMMITMENT WILL CONTAIN A CLASS ACTION CONDITION.
11. **ARBITRATION**
The Policy contains an arbitration clause. All arbitrable matters when the Proposed Amount of Insurance is \$2,000,000 or less may be arbitrated at the election of either the Company or the Proposed Insured as the exclusive remedy of the parties. A Proposed Insured may review a copy of the arbitration rules at <http://www.alta.org/arbitration>.

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FIRST AMERICAN TITLE INSURANCE COMPANY
1 First American Way, Santa Ana, CA 92707



By: _____
Kenneth D. DeGiorgio, President



By: _____
Lisa W. Cornehl, Secretary

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Transaction Identification Data, for which the Company assumes no liability as set forth in Commitment Condition 5.e.:

Issuing Agent: BesTitle Agency, Inc.
Issuing Office: 400 Washington Street East, Suite 201
Charleston, WV 25301
Issuing Office's ALTA® Registry ID: 1033647
Loan ID Number: 2000034257
Commitment Number: WV-46558-CHAR
Issuing Office File Number: WV-46558-CHAR
Property Address: 541 Anderson Heights, Charleston, WV 25314
Revision Number:

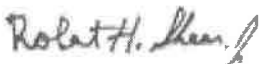
SCHEDULE A

1. Commitment Date: June 9, 2024 8:00 AM
2. Policy to be issued:
 - (a) 2021 ALTA Homeowner's Policy
Proposed Insured: **Anderson Heights LLC, a West Virginia Limited Liability Company**
Proposed Amount of Insurance: **\$255,300.00**
The estate or interest to be insured: **fee simple**
3. The estate or interest in the Land at the Commitment Date is:
fee simple
4. The Title is, at the Commitment Date, vested in:
Lothlin R. Nelson and Holli R. Nelson
5. The land is described as follows:
The land is described as set forth in Exhibit A attached hereto and made a part hereof.

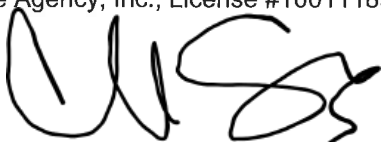
BESTITLE AGENCY, INC.

400 Washington Street East, Suite 201, Charleston,
WV 25301
Telephone: (304) 343-0235

Countersigned by:




Robert H. Skeen, Jr., Esq., License #7002160
BesTitle Agency, Inc., License #100111898

**FIRST AMERICAN TITLE INSURANCE COMPANY**

1 First American Way, Santa Ana, CA 92707


By: _____
Kenneth D. DeGiorgio, President


By: _____
Lisa W. Cornehl, Secretary

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SCHEDULE B, PART I – Requirements

All of the following Requirements must be met:

1. Instrument creating the estate or interest to be insured must be executed and filed for record, to-wit:

Deed from Lothlin R. Nelson and Holli R. Nelson, to Logan Spears and Elizabeth Spears, pertaining to the premises described in Exhibit A hereof.
2. The Proposed Insured must notify the Company in writing of the name of any party not referred to in this Commitment who will obtain an interest in the Land or who will make a loan on the Land. The company may then make additional Requirements or Exceptions.
3. Pay the agreed amount for the estate or interest to be insured.
4. Pay the premiums, fees, and charges for the Policy to the Company.
5. Documents satisfactory to the Company that convey the Title or create the Mortgage to be insured, or both, must be properly authorized, executed, delivered, and recorded in the Public Records.
6. The address and/or tax parcel numbers shown herein are provided solely for informational purposes without warranty as to accuracy or completeness.
7. Comply with First American underwriting standards related to the requested policies and endorsements.
8. Satisfactory Owners Closing and Survey Affidavit.
9. Satisfaction and Release of Deed of Trust from Lothlin R. Nelson and Holli R. Nelson, to The Poca Valley Bank, Inc., in the amount of \$220,500.00, dated August 16, 2023, as recorded in Trust Deed Book 4655, Page 900.
10. Documentation as to who is authorized to sign on behalf of Anderson Heights LLC.

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SCHEDULE B, PART II – Exceptions

Some historical land records contain Discriminatory Covenants that are illegal and unenforceable by law. This Commitment and the Policy treat any Discriminatory Covenant in a document referenced in Schedule B as if each Discriminatory Covenant is redacted, repudiated, removed, and not republished or recirculated. Only the remaining provisions of the document will be excepted from coverage.

The Policy will not insure against loss or damage resulting from the terms and conditions of any lease or easement identified in Schedule A, and will include the following Exceptions unless cleared to the satisfaction of the Company:

1. Any defect, lien, encumbrance, adverse claim, or other matter that appears for the first time in the Public Records or is created, attaches, or is disclosed between the Commitment Date and the date on which all of the Schedule B, Part I— Requirements are met.
2. a) Taxes or assessments that are not shown as existing liens by the records of any taxing authority that levies taxes or assessments on real property or by the Public Records; (b) proceedings by a public agency that may result in taxes or assessments, or notices of such proceedings, whether or not shown by the records of such agency or by the Public Records.
3. Any facts, rights, interests, or claims that are not shown by the Public Records but that could be ascertained by an inspection of the Land or that may be asserted by persons in possession of the Land.
4. Easements, liens or encumbrances, or claims thereof, not shown by the Public Records.
5. Any encroachment, encumbrance, violation, variation, or adverse circumstance affecting the Title that would be disclosed by an accurate and complete land survey of the Land and not shown by the Public Records.
6. a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof; (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b), or (c) are shown by the Public Records.
7. Any lien, or right to a lien, for services, labor or material theretofore or hereafter furnished, imposed by law and not shown in the Public Records.
8. All assessments and taxes for the tax year 2023 and all subsequent years.
9. Leases, agreements or contracts, not filed of record.
10. Accuracy of area content is hereby not insured.
11. The exception, reservation, or out-conveyance of coal, oil, gas, coalbed methane gas, limestone, sandstone, and other minerals and mineral substance and stratas, liquid, gaseous, and solid, together with the rights and privileges, express, implied, necessary, or convenient to mine, remove, extract, explore for, drill for, and operate the same, and the rights of way and easements associated therewith or appurtenant thereto.
12. Rights of the public to use those portions of the subject premises lying within the bounds of any legal highway.
13. The address and/or tax parcel numbers shown herein are provided solely for information purposes without warranty as to the accuracy or completeness.

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14. Any inaccuracy in the area, square footage, or acreage of the land or attached plat, if any. The Company does not insure the area, square footage, or acreage of the land.
15. The Kanawha County Sheriff reports 2023 County Property Taxes as follows:

Taxes for the 1st half 2023, listed in the name of Peter G. Harris, in the amount of \$710.05, are paid. Taxes for the 2nd half 2023, in the amount of \$710.05, are paid.

Taxes for the year 2024 are a lien but not yet determined, due or payable.

Tax Ticket Number: 48989; Account Number: 07459626; Tax District: 15th Ward; Parcel Number: 14-10-00130002; Short Legal: Lt B Pt Lt A Roane Land Co Prop Anderson Hgts Rd.
16. Easement and Right of Way granted to Appalachian Power Company, from Robert H. Elkin, dated January 29, 1985, recorded in Deed Book 2086, Page 230.
17. Easement and Right of Way granted to Sanitary Board City of Charleston, from Peter G. Harris and Leila Harris, dated May 19, 2015, recorded in Deed Book 2915, Page 853.
18. Easement and Right of Way granted to Sanitary Board City of Charleston, from Peter G. Harris and Leila Harris, dated May 19, 2015, recorded in Deed Book 2915, Page 850.
19. Such state of facts disclosed by the map in Photostatic Map Book 36, at page 70.

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EXHIBIT "A"

The Land referred to herein below is situated in the County of Kanawha, State of West Virginia and is described as follows:

All of that certain lot, tract or parcel of land, together with the improvements thereon and the appurtenances thereunto belonging, situate in Woodchute Branch of Porters Hollow in the Fifteenth Ward of the City of Charleston, Kanawha County, West Virginia, and further described as follows:

Being all of Lots B and A as shown upon a map entitled "Map Showing the Subdivision of the Residue of Roane Land Company's Original 4.33 Acre Parcel Into Lots 'A, B, C & D' (part) , and the Remainder of Lot 'D' Into a 2.81 Acre Part of the E. Q. Gilt inane Et Al, Trust Property, Located on Woodchute Branch, Off Anderson Heights Road, Charleston, Loudon District, Kanawha County, West Virginia Owned by: Jonathan P. Cavendish, " dated July 21, 1978, revised August 28, 1978, May 30, 1979, November 28, 1980, January 21, 1981, and November 10, 1982, made by D. K. Carr, RPCE, a true copy of which map was recorded in the Office of the Clerk of the County Commission of Kanawha County, West Virginia, on January 7, 1983, in Photostatic Map Book 36, at page 70; together with a right of way five (5) feet in width along the southern side of the boundary between Lot "C" and Lot "B" beginning at the iron pin marking the eastern terminus of the said boundary, as shown on the said map and extending seventy—five (75) feet along the said boundary, for the purpose of ingress and egress to and from Lots "B" and "A" but not for the purpose of parking and an easement five (5) feet in width across Lot "C" for the existing water line serving Lot "B" and "A", which easement runs diagonally across the front portion of Lot "C" beginning at water meters situate approximately fifteen (15) feet west of a point in the eastern boundary of Lot "C" which is seventy—five (75) feet south of the boundary between Lot "B" and Lot "C" , and extending to a point on the boundary between Lot "C" and Lot "B " approximately seventy—five (75) feet west of the iron pin, on the eastern boundary which separates Lot "C" and Lot "B".

LSOT: Deed Book 3148, Page 965, dated October 7, 2022.

WV-46558

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