2003 APPEALS OF 124 RESIDENTIAL PROPERTIES

THIS FILE CONTAINS BOTH SUMMARY AND DETAIL OF PENDING APPEALS BY SCHOOL DISTRICT.

THESE APPEALS WERE FILED IN 2003 AND RE-FILED IN 2005 BY PAR ON BEHALF OF 124 NURSING HOMES AND CONDOMINIUM BUILDINGS AND ARE NOT NECESSARILY RATIO BASED. AS RESIDENTIAL PROPERTIES THEY SHOULD NOT BE INCLUDED IN THE COMMERCIAL ANALYSIS FOR 2005, BUT REPRESENT A POTENTIAL TAX REFUND LIABILITY IN THE FUTURE.

2003 District Summary of Potential Tax Refunds (Residential Class) Based on Assumed Ratio

Dst	School District	# of Cases	FMV APPEALED	Total FMV %	Tax Rate (per \$100)	FMV Tax Dollars	FMV Based on "Ratio"	Ratio FMV T Dollars	Refund T Dollars
101	Affton	2	10,115,900	2.27%	3.9552	76,020	10,115,900	76,020	0
104	Brentwood	1	2,691,100	0.60%	3.5376	18,088	2,691,100	18,088	0
106	Clayton	6	8,855,400	1.99%	3.6215	60,933	8,855,400	60,933	0
108	Parkway	12	95,147,100	21.37%	3.4508	623,834	95,147,100	623,834	0
110	Rockwood	4	31,598,600	7.10%	4.2711	256,425	31,598,600	256,425	0
111	Ferg / Flor	9	27,243,300	6.12%	5.0400	260,882	27,243,300	260,882	0
116	Kirkwood	3	14,420,000	3.24%	3.7500	102,743	14,420,000	102,743	0
117	Ladue	1	11,807,000	2.65%	3.2000	71,787	11,807,000	71,787	0
118	Maplewood / RH	2	5,114,700	1.15%	4.3823	42,587	5,114,700	42,587	0
120	Mehlville	14	28,058,900	6.30%	3.8229	203,806	28,058,900	203,806	0
123	Normandy	2	7,615,700	1.71%	5.1094	73,932	7,615,700	73,932	0
126	Pattonville	6	34,638,800	7.78%	3.8920	256,147	34,638,800	256,147	0
127	Ritenour	14	15,094,700	3.39%	4.5460	130,379	15,094,700	130,379	0
128	Riverview	10	23,966,400	5.38%	5.7055	259,807	23,966,400	259,807	0
131	University City	7	23,557,700	5.29%	4.9244	220,414	23,557,700	220,414	0
134	Webster Groves	8	6,340,300	1.42%	4.5003	54,213	6,340,300	54,213	0
138	Lindbergh	1	1,176,900	0.26%	2.9049	6,496	1,176,900	6,496	0
139	Hazelwood	22	97,692,500	21.95%	4.6904	870,612	97,692,500	870,612	0
	Subtotals	124	445,135,000	100.00%		3,589,104	445,135,000	3,589,104	0
	Special School		445,135,000		0.8330	1,186,552	264,298,906	1,186,552	0
						4,775,656	445,135,000	4,775,656	0
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	19.00	19.00 Ratio Assumed							