

foot building cost with the next highest at \$45.91 or \$8.92 less than ours. The exception is 963 Brattleboro Road constructed in 2011 at \$71.75 per square foot. The others constructed or substantially improved since 2001 are all assessed at a substantially lower cost per square foot than our building. The depreciation factor on 987 Brattleboro Road constructed in 2003 is 33% compared to the 40% for our 200 year old building, the same is true for 739 Brattleboro Road, substantially improved after 2000, has a depreciation factor of 30%. Another interesting comparison is taking our building(13 Main) and calculating 100% brings the value to \$617,750.00 while the newest building(963 Brattleboro Road) value at 100% is \$579,700.00, building only, giving us the highest building value of any of the others.

We feel that our building value should be somewhere in the middle or \$244,088.00