

2026 Comparable Sales Report Information

Three documents are required for calculating FBCAD Comparable Sales Reports: MRA Coefficients Reports, Residential Segments Report, and QFact Variables.

MRA Variables & their corresponding Comparable Sales Report Adjustments

MRA Variable	Adjustment
<i>Bedroom</i>	Bedrooms
<i>Carport</i>	Carport
<i>CommValue</i>	Commercial Value
<i>DepreciationandCondition</i>	Depreciation and Condition
<i>DSSF</i>	Time
<i>Elevators</i>	Elevator
<i>EP</i>	Enclosed Porches
<i>FullBathNum</i>	Full Baths
<i>GarageAttQFact</i>	Attached Garage
<i>GarageDet</i>	Detached Garage
<i>GarwithLA</i>	Garage with Living Area Above
<i>HalfBathNum</i>	Half Baths
<i>LocAdj</i>	Location
<i>MiscImpValue</i>	Barns & Misc. Imps
<i>OP</i>	Open Porches
<i>OutdoorKitchenValue</i>	Secondary/Outdoor Kitchen
<i>PoolValue</i>	Pool
<i>ScP</i>	Screened Porches
<i>Spa</i>	Spa
<i>TLAQfact</i>	Living Area

Formulas for Calculating Comparable Sales Report Adjustments

Time = Round((-1*DSSF) * (# of Months from Appraisal Date * Comparable Living Area),0)

Location = Round((Subject Location Adjustment Factor * *LocAdj*) - (Comp Location Adjustment Factor * *LocAdj*), 0)

Land = Subject Land Value - Comparable Land Value

Living Area (Grade Adjusted) = Round((Round(Subject Living Area * Subject QFact,0) * *TLAQFact*) - (Round(Comp Living Area * Comp QFact,0) * *TLAQFact*),0)

Depreciation and Condition = Round((Round((Subject Living Area * Subject UnitPrUnAdj * Subject Location Adjustment Factor) * ((100 - Subject Percent Good) * 0.01),0) * *DepreciationandCondition*) - (Round((Comp Living Area * Comp UnitPriceUnAdj * Comp Location Adjustment Factor) * ((100 - Comp Percent Good) * 0.01),0) * *DepreciationandCondition*),0)

Bedrooms = Round((Subject Bedrooms (#) * *Bedroom*) - (Comp Bedrooms (#) * *Bedroom*),0)

Full Baths = Round((Subject Full Bath # * *FullBathNum*) - (Comp Full Bath # * *FullBathNum*),0)

Half Baths = Round((Subject Half Bath # * *HalfBathNum*) - (Comp Half Bath # * *HalfBathNum*),0)

Attached Garage = Round((Round(Subject Att Garage Sqft * QFact,0) * *GarageAttQFact*) - (Round(Comp Att Garage Sqft * Comp QFact,0) * *GarageAttQFact*),0)

Detached Garage = Round((Subject Det Garage Sqft * *GarageDet*) - (Comp Det Garage Sqft * *GarageDet*),0)

Garage with Living Area Above = Round((Subject GarwithLA Sqft * *GarwithLA*) - (Comp GarwithLA Sqft * *GarwithLA*),0)

Carport = Round((Subject Carport Sqft * *Carport*) - (Comp Carport Sqft * *Carport*),0)

Open Porches = Round((Subject OP Sqft * *OP*) - (Comp OP Sqft * *OP*),0)

Enclosed Porches = Round((Subject EP Sqft * *EP*) - (Comp EP Sqft * *EP*),0)

Screened Porches = Round((Subject ScP Sqft * *ScP*) - (Comp ScP Sqft * *ScP*),0)

Pool = Round((Subject Pool Value * *PoolValue*) - (Comp Pool Value * *Pool Value*),0)

Spa = Round((Subject Spa # * *Spa*) - (Comp Spa # * *Spa*),0)

Secondary/Outdoor Kitchen = Round((Subject OK Val * *OutdoorKitchenValue*) - (Comp OK Val * *OutdoorKitchenValue*),0)

Elevator = Round((Subject Elevator # * *Elevators*) - (Comp Elevator # * *Elevators*),0)

Barns, Misc. Imps and Wood Decks = Round(((Subject Barns and Misc Imps Value + Wood Decks) * *MiscImpValue*) - ((Comp Barns and Misc Imps Value + Wood Decks) * *MiscImpValue*),0)

Commercial Value = Round((Subject Commercial Value * *CommValue*) - (Comp Commercial Value * *CommValue*),0)

Adjusted Sale Price (Comps) = Sum of Sale Price and Adjustments.

Notes:

- **UnitPrUnAdj values can be found in the Preliminary Residential Segments Report which can be downloaded from the FBCAD website (www.fbcad.org)**
 - **Data Tab, then select Prelim/Certified/Supplemental from the drop-down menu**
 - **Preliminary 2026**
- **Rounding to “,0”, rounds to nearest whole number**
- **Allow for a nominal margin of error in all value calculations. This is due to additional/lack of rounding.**

See page 4 for example Comparable Sales Report calculations.

Comparable Sales Report		Tax Year: 2026				Appraisal
For Property:		Comp Sheet Format: Residential Comparable Adjusted		Market Area: Residential Katy - West		
	Subject	Comp1	Comp2	Comp3	Comp4	Comp5
Quick Ref						
Address						
Subdivision						
Neighborhood						
Total Value	\$683,543					\$622,280
Building Value	\$593,453					\$536,480
Land Value	\$90,090					\$85,800
Sale Date						7/29/2025
# Months from Valuation Date						6
Sale Price						\$585,000
ADJUSTMENTS						
Time						\$0
Location						\$0
Land		90090-85800				\$4,290
Living Area (Grade Adjusted)		Round((Round(1.42*2908,0)*108.8367)-(Round(1.42*2833,0)*108.8367),0)				-\$43,970
Depreciation and Condition		Round((Round((2908*163.50*1.09)*((100-85)*0.01),0)*-1.1821)-(Round((3192*161.18*1.09)*((100-83)*0.01),0)*-1.1821),0)				\$20,801
Bedrooms		Round((3*2398.7148)-(4*2398.7148),0)				-\$2,399
Full Baths						\$0
Half Baths		Round((1*10714.0475)-(0*10714.0475),0)				\$10,714
Attached Garage		Round((Round(756*1.42),0)*71.6718)-(Round(649*1.42,0)*71.6718),0)				\$10,894
Detached Garage						\$0
Garage with Living Area Above						\$0
Carport						\$0
Open Porches		Round((559*31.4101) - (264*31.4101),0)				\$9,266
Enclosed Porches						\$0
Screened Porches						\$0
Pool		Round((39974*1.2699) - (0*1.2699),0)				\$50,763
Spa		Round((1*13487.0000) - (0*13487.0000),0)				\$13,487
Secondary/Outdoor Kitchen						\$0
Elevator						\$0
Barns & Misc Imps						\$0
Commercial Value						
Adjusted Sale Price (Comps)		\$646,760	\$690,628	\$675,584	\$629,110	\$658,847
MEDIAN VALUE	\$658,800					