LOT 23
IN OR 2159/304
DEERFIELD ACRES PB 5/299

PRESGRAVES KENNETH
54285 JESSICA PLACE
CALLAHAN, FL 32011

2025

37-1N-25-0340-0023-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

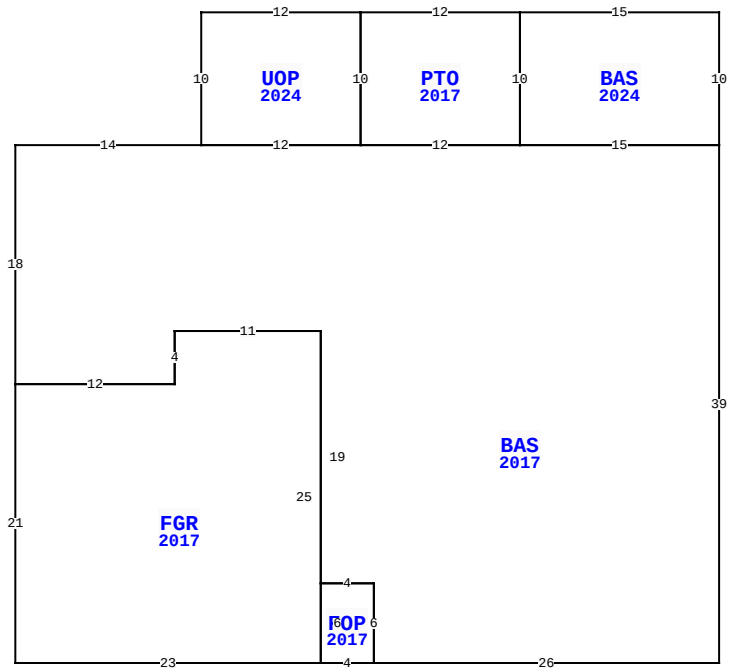
ELEMENT	CD	CONSTRUCTION
Exterior Wall	20	FACE BRICK 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 60
Interior Floo	13	LVT/LAMNT 40
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	02	WOOD FRAME 100
Stories	1.	1. 100
Units		0 100
Occupancy	00	NONE 100
Quality	06	Quality Level 06
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 08
NEIGHBORHOOD/LOC	8027.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,516	100	2017	1,516	179,148
BAS	150	100	2024	150	17,726
FGR	527	55	2017	290	34,270
FOP	24	30	2017	7	827
PTO	120	5	2017	6	709
UOP	120	20	2024	24	2,836
TOTALS	2,457			1,993	235,516

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	1,993	123.7446	123.74	246,614	2017	2018	0	0	0	4.50	95.50

1 SINGLE FAM – 100% - 2018 Heated Area: 1666 HX Base Yr 2018



54285 JESSICA PL, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		256,030
TOTAL MARKET OB/XF VALUE		11,400
TOTAL LAND VALUE - MARKET		60,000
TOTAL MARKET VALUE		327,430
SOH/AGL Deduction		105,351
ASSESSED VALUE		222,079
TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		171,357
TOTAL JUST VALUE		327,430
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		296,392

SFR EYB ADJSTD FOR ADDTN
2024 CC= PATIO BETWEEN SFR + DETACHED FGR

PERMIT NUM	DESCRIPTION	AMT	ISSUED
B23-05133	GARAGE	54,513	04/20/2023
23003648	ADDITION	24,938	03/20/2023
17002454	CO ISSUED	0	03/24/2017
B1631604	NEW CONSTR	0	04/11/2016

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2159/0304	11/21/2017	WD	Q	I	01	185,900
GRANTOR: GUINN JOHN						
GRANTEE: PRESGRAVES KENNETH						
1233/0622	5/25/2004	WD	U	V	19	228,800
GRANTOR: R A P INVESTMENTS INC						
GRANTEE: GUINN JOHN						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2017;ORIG=0,0] W15 W12 W12 W14 S18 E12 N4 E11 S19 E4 S6 E26 N39 $
FGR=[YR=2017;ORIG=-53,18] S21 E23 N25 W11 S4 W12 $
PTO=[YR=2017;ORIG=-15,0] N10 W12 S10 E12 $
FOP=[YR=2017;ORIG=-30,39] E4 N6 W4 S6 $
UOP=[YR=2024;ORIG=-27,0] W12 N10 E12 S10 $
BAS=[YR=2024;ORIG=-15,0] E15 N10 W15 S10 $
.

EXTRA FEATURES

LN	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES
1	0811	CONCRETE B	0	100	0	0	1,367.00	SF	5.20	5.20	100	2017	2017	3	96	6,824	
2	0811	CONCRETE B	1	100	0	0	880.00	SF	5.20	5.20	100	2024	2023		100	4,576	

LAND DESCRIPTION

TOTAL OB/XF 11,400

LN	USE CODE	CLS	LAND USE DESCRIPTION	CAP	RD	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	DT	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV
1	000100	C	RES	100		RSF-1	0.00	0.00	1.00	LT		1.00	1.00	1.00	60,000.00	60,000.00	60,000							

REVIEW DATE 08/01/2023 BY KW Total Acres: 0.00 Total Land Value: 60,000 Market: 0 Agricultural: 0 Common: 60,000 PRINTED 07/30/2025 BY SYS

LOT 23
IN OR 2159/304
DEERFIELD ACRES PB 5/299

PRESGRAVES KENNETH
54285 JESSICA PLACE
CALLAHAN, FL 32011

2025

37-1N-25-0340-0023-0000

NASSAU COUNTY PROPERTY

BUILDING CHARACTERISTICS

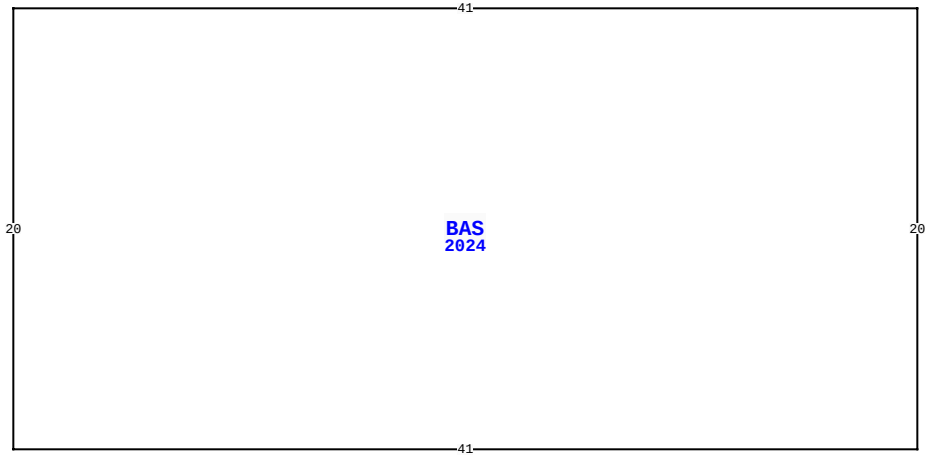
ELEMENT	CD	CONSTRUCTION
Exterior Wall	25	MOD METAL 100
Roof Structur	10	STEEL FRME 100
Roof Cover	12	MODULAR MT 100
Interior Wall	07	NONE 100
Interior Floo	03	CONC FINSH 100
Air Condition	01	NONE 100
Heating Type	01	NONE 100
Bedrooms		0 100
Bathrooms		0.5 100
Frame	05	STEEL 100
Quality	06	Quality Level 06
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 08
NEIGHBORHOOD/LOC	8027.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	820	100	2024	820	20,514
TOTALS	820			820	20,514

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
6500	01	820	68.3100	25.27	20,721	2023	2023	0	0	0	1.00	99.00

2 GARAGE RES – 100% - 2024 Heated Area: 820 HX Base Yr 2018



54285 JESSICA PL, CALLAHAN

BLD DATE		LGL DATE	
XF DATE		LAND DATE	
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 6	Tax Dist:	
BUILDING MARKET VALUE		256,030
TOTAL MARKET OB/XF VALUE		11,400
TOTAL LAND VALUE - MARKET		60,000
TOTAL MARKET VALUE		327,430
SOH/AGL Deduction		105,351
ASSESSED VALUE		222,079
TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		171,357
TOTAL JUST VALUE		327,430
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		296,392

PERMIT NUM	DESCRIPTION	AMT	ISSUED

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q / U	V / I	RSN CD	SALE PRICE
2159/0304	11/21/2017	WD	Q	I	01	185,900
GRANTOR: GUINN JOHN						
GRANTEE: PRESGRAVES KENNETH						
1233/0622	5/25/2004	WD	U	V	19	228,800
GRANTOR: R A P INVESTMENTS INC						
GRANTEE: GUINN JOHN						

BUILDING NOTES

BUILDING DIMENSIONS

BAS=[YR=2024;ORIG=39,20] E41 S20 W41 N20 $
.

EXTRA FEATURES

L N	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	ORIG COND	YEAR ON	YEAR ACTUAL	Q	% COND	OB/XF MKT VALUE	NOTES

LAND DESCRIPTION

TOTAL OB/XF 0

L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	D T	DPTH FACT	% COND	TOT ADJ	UNIT PRICE	ADJ UNIT PRICE	LAND VALUE	OTHER ADJUSTMENTS AND NOTES	YEAR	DENSITY	DECL	FRZ	YR	CONSRV

REVIEW DATE 08/01/2023 BY KW Total Acres: 0.00 Total Land Value: 60,000 Market: 0 Agricultural: 0 Common: 60,000 PRINTED 07/30/2025 BY SYS