

BLOCK 198 LOTS 2 & N1/2 OF 3
WEST OF HWY &
BLOCK 315 N1/2 OF LOT 6 &

ELEFTERION ALLEN S & CAROL L
2870 B FIRST AVE
FERNANDINA BEACH, FL 32034

2026

00-00-31-1800-0198-0022



BUILDING CHARACTERISTICS		
ELEMENT	CD	CONSTRUCTION
Exterior Wall	05	AVERAGE 100
Roof Structur	03	GABLE/HIP 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 80
Interior Floo	08	SHT VINYL 20
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	02	WOOD FRAME 100
Stories		2. 100
Units		0 100
BUD8 Adjustme	05	DIST 1A 100
Occupancy	00	NONE 100

Quality	03	Quality Level 03
DOR CODE	1200	STORE/OFFICE/RES
MAP NUM		MKT AREA 02
NEIGHBORHOOD/LOC	1095.00	

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	774	100	1995	774	78,540
BAS	60	100	1996	60	6,089
FOP	60	30	1995	18	1,827
FUS	432	100	1995	432	43,836
TOTALS	1,326			1,284	130,292

EXTRA FEATURES											
L N	OB/XF CODE	DESCRIPTION	BLD	CAP	L	W	UNITS	UT	Adj R	ADJ UNIT PRICE	NOTES
1	0812	CONCRETE C	0	0	0	0	4,215.00	SF	4.00	4.00	
2	0424	CL FNC 6'	0	0	0	0	280.00	LF	20.00	20.00	
3	0500	FP-PRE FAB	0	0	0	0	1.00	UT	3,500.00	3,500.00	
4	0443	STK FNC 6'	0	0	0	0	87.00	LF	10.00	10.00	
5	0978	SECURTY LT	0	0	0	0	3.00	UT	337.50	337.50	
6	0476	VF 6 SBPL	0	0	0	0	19.00	LF	32.00	32.00	
7	0470	VNYL GATE	0	0	0	0	2.00	UT	300.00	300.00	
8	0476	VF 6 SBPL	0	0	0	0	101.00	LF	43.20	43.20	

LAND DESCRIPTION											
L N	USE CODE	CLS	LAND USE DESCRIPTION	CAP	R D	LOC ZONE	FRONT	DEPTH	TOT LND UTS	UNIT TYPE	CONSRV
1	001200	C	STORE COMB	0	0003	CI	0.00	0.00	15,000.00	SF	

MARKET ADJUSTMENTS											
TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT	NORM	% COND
0100	01	1,284	113.3600	119.03	152,835	1995	1995	0	0	14.75	85.25
1 SINGLE FAM 0% - 0 Heated Area: 1266 HX Base Yr											
1471 S 8TH ST, FERNANDINA BEACH											
BLD DATE 02/28/2020 KKA LGL DATE 04/24/2026 MLU XF DATE 02/28/2020 KKA LAND DATE INC DATE AG DATE											

NASSAU COUNTY PROPERTY			
VALUATION SUMMARY			PAGE 1 of 3 8
VALUATION BY		STANDARD	
Tax Group: 8		Tax Dist:	
BUILDING MARKET VALUE		157,919	
TOTAL MARKET OB/XF VALUE		19,174	
TOTAL LAND VALUE - MARKET		300,000	
TOTAL MARKET VALUE		477,093	
SOH/AGL Deduction		190,550	
ASSESSED VALUE		286,543	
TOTAL EXEMPTION VALUE		0	
BASE TAXABLE VALUE		286,543	
TOTAL JUST VALUE		477,093	
NCON VALUE		0	
INCOME VALUE			
PREVIOUS YEAR MKT VALUE		395,947	

PERMIT NUM	DESCRIPTION	AMT	ISSUED
R1615124	ROOF	4,000	07/01/2016
B950300	REPAIR/RRF	1,800	03/01/1995
B9401355	REMODEL	2,200	10/01/1994

SALES DATA							
OFF RECORD Number	DATE	TYPE INST	Q U	V I	RSN CD	SALE PRICE	
1311/0813	4/21/2005	WD	Q	I		316,000	
GRANTOR: FREY FRANCIS N							
GRANTEE: ELEFTERION ALLEN S							
0908/0840	7/23/1999	WD	Q	I	06	100	
GRANTOR: FREY JOANN							
GRANTEE: FREY FRANCIS N							

BUILDING NOTES											
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BUILDING DIMENSIONS											
BAS=[YR=1995] W7 BAS=[YR=1996] N6 W10 S6 E10\$ W10 N6 W7 S42 E12 N6 FOP=[YR=1995] E12 N5 W12 S5\$ N5 E12 N25\$ PTR= E15 FUS=[YR=1995] E12 S36 W12 N36\$ W15\$.											

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BUILDING CHARACTERISTICS										MARKET ADJUSTMENTS										NASSAU COUNTY PROPERTY									
ELEMENT										CD										CONSTRUCTION									
Exterior Wall										15 CONC BLOCK 100										1701									
Roof Structur										01 FLAT 100										01									
Roof Cover										02 ROLL COMP 100										503									
Interior Wall										04 PLYWOOD 50										106.3700									
Interior Wall										05 DRYWALL 50										158.76									
Interior Floo										11 CLAY TILE 90										79,856									
Interior Floo										07 CORK/VTILE 10										1962									
Air Condition										03 CENTRAL 100										1962									
Heating Type										04 AIR DUCTED 100										0									
Bedrooms										0 100										0									
Bathrooms										0 100										0									
Frame										03 MASONRY 100										0									
Stories										1. 100										0									
Units										0 100										0									
BUD8 Adjustme										05 DIST 1A 100										0									
Occupancy										00 NONE 100										0									
Quality										03 Quality Level 03										02									
DOR CODE										1200STORE/OFFICE/RES										02									
MAP NUM										MKT AREA										02									
NEIGHBORHOOD/LOC										1095.00										02									
AREA TYPE										TOTAL GROSS AREA										PCT OF BASE									
YEAR										TOT ADJ AREA										SUBAREA MARKET VALUE									
BAS										464										100									
CAN										130										30									
1993										464										14,733									
1993										39										1,238									
TOTALS										594										503									
15,971										1471 S 8TH ST, FERNANDINA BEACH										0									
EXTRA FEATURES										BLD DATE										02/28/2020									
L N										OB/XF CODE										XF DATE									
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										KKA									
LGL DATE										LAND DATE										AG DATE									
04/24/2026										MLU										0									
BUILDING NOTES										BAS=[YR=1993] W8 N6 W8 S6 W10 S16 CAN=[YR=1993] S5 E26 N5 W26 \$ E26 N16 \$.										0									
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									
DPHT FACT										% COND										TOT ADJ									
UNIT PRICE										ADJ UNIT PRICE										LAND VALUE									
OTHER ADJUSTMENTS AND NOTES										YEAR										DENSITY									
DECL										FRZ										YR									
CONSRV										REVIEW DATE										01/01/2023									
BY										CD										Total Acres: 0.34									
Total Land Value: 300,000										Market: 0										Agricultural: 0									
Common: 300,000										PRINTED 07/09/2026 BY SYS										0									

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