LOT 84 EMERALD LAKES PHASE 3.

814-1147, 824-1187, 829-126, 841

PENHALIGON LINDA/MCLAUGHLIN JOAN I
239 NW CHARLOTTE GLN
LAKE CITY, FL 32055

2026

28-3S-16-02372-384

COLUMBIA COUNTY PROPERTY

BUILDING CHARACTERISTICS

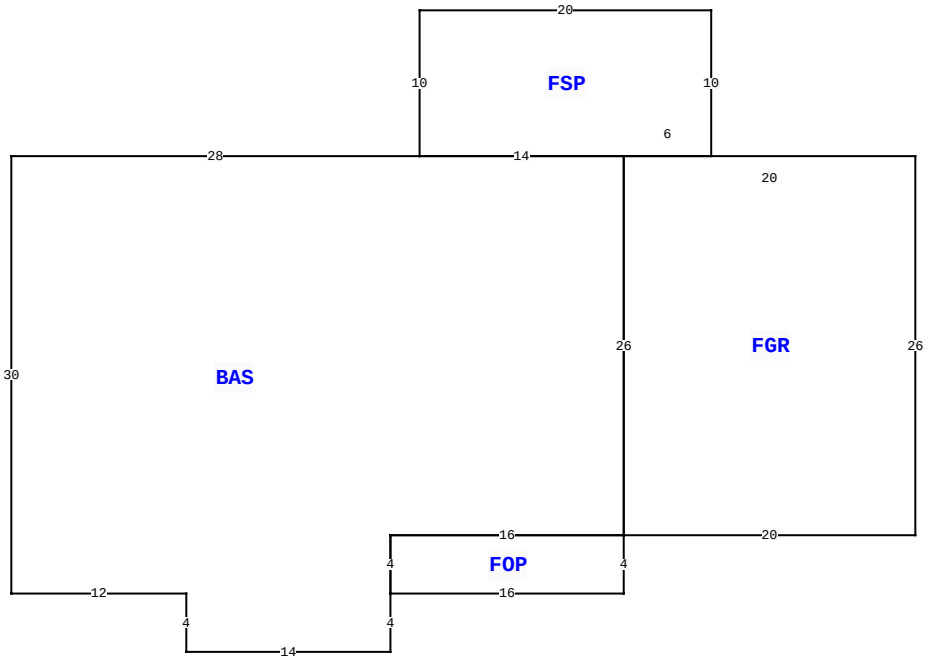
ELEMENT	CD	CONSTRUCTION
Exterior Wall	19	COMMON BRK 70
Exterior Wall	31	VINYL SID 30
Roof Structur	08	IRREGULAR 100
Roof Cover	03	COMP SHNGL 100
Interior Wall	05	DRYWALL 100
Interior Floo	14	CARPET 90
Interior Floo	08	SHT VINYL 10
Air Condition	03	CENTRAL 100
Heating Type	04	AIR DUCTED 100
Bedrooms		3 100
Bathrooms		2 100
Frame	01	NONE 100
Stories	1.	1. 100
Architectual	05	CONV 100
Units		0 100
Condition Adj	03	03 100
Kitchen Adjus	01	01 100
Quality	05	05
DOR CODE	0100	SINGLE FAMILY
MAP NUM		MKT AREA 06
NEIGHBORHOOD/LOC	28316.050	1.00/

AREA TYPE	TOTAL GROSS AREA	PCT OF BASE	YEAR	TOT ADJ AREA	SUBAREA MARKET VALUE
BAS	1,252	100		1,252	113,918
FGR	520	55		286	26,023
FOP	64	30		19	1,729
FSP	200	40		80	7,279
TOTALS	2,036			1,637	148,949

MARKET ADJUSTMENTS

TYPE	MDL	EFF. AREA	TOT ADJ PTS	EFF. BASE RATE	REPL. COST NEW	AYB	EYB	ECON	FNCT		NORM	% COND
0100	01	1,637	116.2260	130.17	213,088	1997	1997	0	0	0	30.10	69.90

1 SINGLE FAM 100% - 2013 Heated Area: 1252 HX Base Yr 2013



239 NW CHARLOTTE GLN, LAKE CITY

BLD DATE		LGL DATE	
XF DATE		LAND DATE	04/03/2025 MLU
INC DATE		AG DATE	

VALUATION SUMMARY

VALUATION BY		STANDARD
Tax Group: 2	Tax Dist:	
BUILDING MARKET VALUE		148,949
TOTAL MARKET OB/XF VALUE		3,574
TOTAL LAND VALUE - MARKET		35,000
TOTAL MARKET VALUE		187,523
SOH/AGL Deduction		68,734
ASSESSED VALUE		118,789
TOTAL EXEMPTION VALUE	HX HB	50,722
BASE TAXABLE VALUE		68,067
TOTAL JUST VALUE		187,523
NCON VALUE		0
INCOME VALUE		
PREVIOUS YEAR MKT VALUE		189,803

PERMIT NUM	DESCRIPTION	AMT	ISSUED
000046734	Roof Replacement	19,357	03/14/2023
12730	SFR	210	07/02/1997

SALES DATA

OFF RECORD Number	DATE	TYPE INST	Q U /	V I /	RSN CD	SALE PRICE
1234/1891	5/11/2012	LE	U	I	14	100
GRANTOR: LINDA PENHALIGON(LIFE						
GRANTEE: LINDA PENHALIGON &						
1233/2211	4/26/2012	PB	U	I	18	0
GRANTOR: CLRK OF COURT (ESTAT						
GRANTEE: LINDA PENHALIGON &						

BUILDING NOTES

BUILDING DIMENSIONS

BAS= W28 S30 E12 S4 E14 N4 FOP= E16 N4 W16 S4$ N4 E16 FGR= E20 N26 W20 S26$ N26 FSP= E6 N10 W20 S10 E14$ W14$.

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	0166	CONC,PAVMT	0	100	0	0	2,007.00	UT	1.50	1.50	100	1997	1997	3	100	3,011	
2	0294	SHED WOOD/	0	100	10	10	100.00	UT	7.50	7.50	75	1997	1997	3	75	563	

LAND DESCRIPTION

TOTAL OB/XF 3,574

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	0100	C	SFR	100		00	0.00	0.00	1.00	LT		1.00	1.00	1.00	35,000.00	35,000.00	35,000							

REVIEW DATE 03/09/2023 BY KS Total Acres: 0.51 Total Land Value: 35,000 Market: 0 Agricultural: 0 Common: 35,000 PRINTED 10/10/2025 BY SYS