

## Featured Sample Report

Illustrative cost segregation property profile with fictitious identity details, estimated allocations,

### Sample property summary

1147 Shoreline Hammock Drive, Navarre,  
FL 32566  
Harbor Lantern Properties LLC  
Emerald Coast Tax Advisory Group, PLLC

PURCHASE PRICE

**\$625,000**

SQUARE FOOTAGE

**3,400 SF**

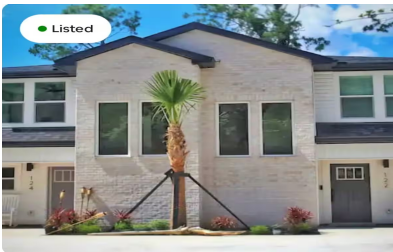
PLACED IN SERVICE

**08/12/2025**

### Executive summary

This illustrative duplex file presents a newly built residential rental property in the Navarre, Florida market with broad room-by-room photo coverage, exterior improvement context, and a polished multi-section report layout.

All names, address details, and financial allocations in this report are fictionalized or estimated for illustrative use.



Front elevation



Living area



Kitchen

# Estimated classification

Sample allocations shown below are meant to illustrate how SegBasis can present the file, not to

Classification bucket	Life	Amount	Share
Personal property / faster-life components	5-year	\$96,375	18.8%
Site improvements / patio / shed context	15-year	\$58,950	11.5%
Remaining building structure	27.5-year	\$357,175	69.7%
Non-depreciable land	Land	\$112,500	18.0%

## Support context

- New-construction condition matches the finishes visible in the photo set.
- Detached shed, patio, and backyard views help the shorter-life/site-improvement story feel grounded.
- Room coverage supports cleaner component mapping and exhibit references.

## Estimated first-year

- Estimated bonus-eligible shorter-life amount: \$62,130
- Estimated first-year depreciation with study: \$75,618
- Estimated first-year depreciation without study: \$6,989
- Estimated first-year acceleration delta: \$68,629



Bathroom finish detail



Patio / exterior-use area



Detached shed / backyard context

# Documentation, assumptions,

## Documentation received

- Property type, location vibe, year built, placed-in-service date, square footage, and purchase price.
- Interior and exterior photo set covering the front, living area, kitchen, baths, patio, backyard, and shed.
- Three floorplan JPG sheets included as additional exhibit pages.
- Original acquisition only; no renovation layer added in this illustrated file.

## Review summary

Based on the facts provided, this property appears appropriate for a residential rental cost segregation study prepared from owner-provided documentation and photographs. The photo set appears sufficiently broad for a polished sample report and likely sufficient for a standard remote study if land allocation support and acquisition documentation are provided. **Escalation note:** a live virtual walkthrough or additional review would become more important if the final file needs stronger support for detached improvements, specialty exterior features, or any material owner-furnished items not visible in the current photo package.

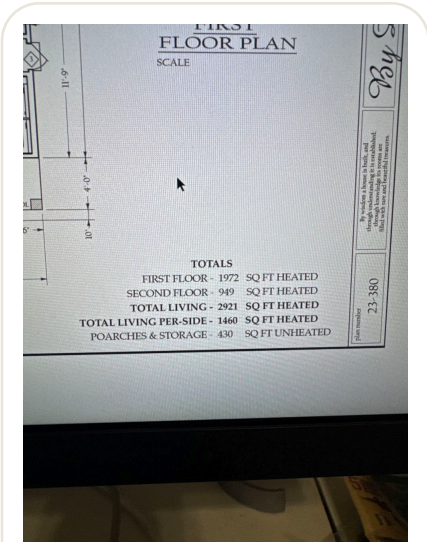
## Assumptions and limiting conditions

- This is a sample presentation file built from summary facts and labeled photos.
- All names and the street address are fictitious and used solely for sample-report purposes.
- Land allocation and asset-class figures are sample estimates rather than filing-ready tax numbers.
- No physical site inspection, engineering sign-off, appraisal conclusion, or CPA return implementation review has been performed for this illustrated file.
- Any real filing version should be reconciled to the closing statement, land support, actual use facts, and final reviewer guidance.

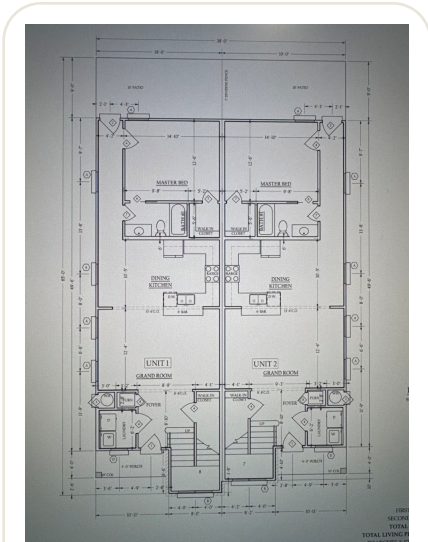
Illustrative sample report only. Not tax advice. Not a final engineering report.

# Floorplan exhibit set

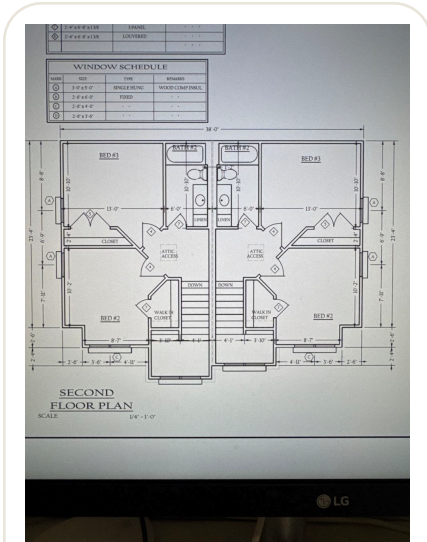
These floorplan sheets provide additional layout reference alongside the photo exhibits.



Floorplan sheet 1



Floorplan sheet 2



Floorplan sheet 3

Floorplan exhibits included for printable layout reference.