

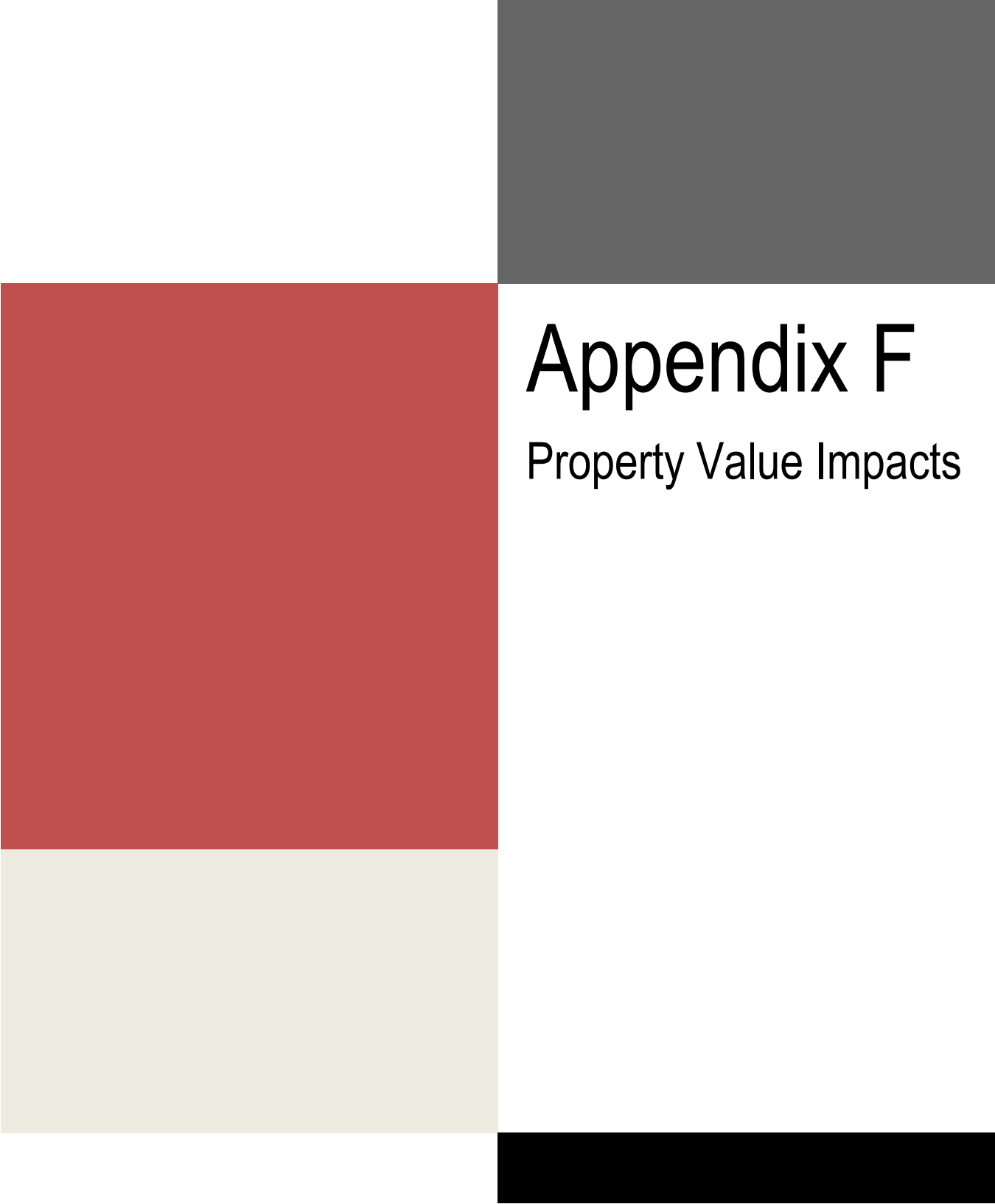
EXHIBIT 2

Intervenors' Application for Rehearing — Case No. 2025-00276 (Crab Run Solar, LLC)

Excerpt of the Kirkland Appraisals Property Value Analysis filed in Case No. 2023-00263 (Banjo Creek Solar, LLC) — Section XIV, “Battery Energy Storage System (BESS)”

Source and nature of this exhibit. The following pages are excerpted from the Property Value Analysis prepared by Kirkland Appraisals, LLC and filed with the Siting Board as Appendix F to the application in Case No. 2023-00263 (Banjo Creek Solar, LLC — a “120 MW solar farm with a 30 MW battery energy storage system (BESS)” in Graves County, filed 2023). Included here: the report’s cover page; the engagement page reciting the assignment; the table-of-contents page listing Section XIV; and Section XIV, “Battery Energy Storage System (BESS),” in full (report pages 105–126). The complete report is available in the Board’s record of Case No. 2023-00263, of which the Intervenors request the Board take official notice.

[Excerpted report pages follow.]

A decorative graphic consisting of four colored rectangles arranged in a cross-like pattern. A large red rectangle is on the left, a grey rectangle is at the top right, a light beige rectangle is at the bottom left, and a black rectangle is at the bottom right. The text is positioned to the right of the red rectangle.

Appendix F

Property Value Impacts



Kirkland Appraisals, LLC

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September 1, 2023

Mr. Jonathan Flemings
GreenGo Energy US, Inc. on behalf of Banjo Creek Solar LLC
1900 South Boulevard, Suite 306
Charlotte, NC 28203

RE: Banjo Creek Solar, LLC, Antioch Church Road, Mayfield, Graves County, KY

Mr. Flemings

At your request, I have considered the impact of a 120 MW solar farm with a 30 MW battery energy storage system (BESS) proposed to be constructed on a portion of a 1,270-acre assemblage of land off Antioch Church Road, Mayfield, Graves County, Kentucky. Specifically, I have been asked to give my professional opinion on whether the proposed solar farm will have any impact on adjoining property value and whether “the location and character of the use, if developed according to the plan as submitted and approved, will be in harmony with the area in which it is to be located.”

To form an opinion on these issues, I have researched and visited existing and proposed solar farms in Kentucky as well as other states, researched articles through the Appraisal Institute and other studies, and discussed the likely impact with other real estate professionals. I have not been asked to assign any value to any specific property.

This letter is a limited report of a real property appraisal consulting assignment and subject to the limiting conditions attached to this letter. My client is GreenGo Energy US, Inc. on behalf of Banjo Creek Solar, LLC, represented to me by Mr. Jonathan Flemings. My findings support the Kentucky Siting Board Application. The effective date of this consultation is September 1, 2023.

While based in NC, I am also a Kentucky State Certified General Appraiser #5522.

Conclusion

The adjoining properties are well set back from the proposed solar panels and supplemental vegetation is proposed to enhance the areas where the existing trees do not currently provide a proper screen. The closest non-participating home will be 305 feet from the nearest panel and the average distance will be 835 feet.

The matched pair analysis shows no impact on home values due to abutting or adjoining a solar farm as well as no impact to abutting or adjacent vacant residential or agricultural land where the solar farm is properly screened and buffered. The criteria that typically correlates with downward adjustments on property values such as noise, odor, and traffic all indicate that a solar farm is a compatible use for rural/residential transition areas and that it would function in a harmonious manner with this area.

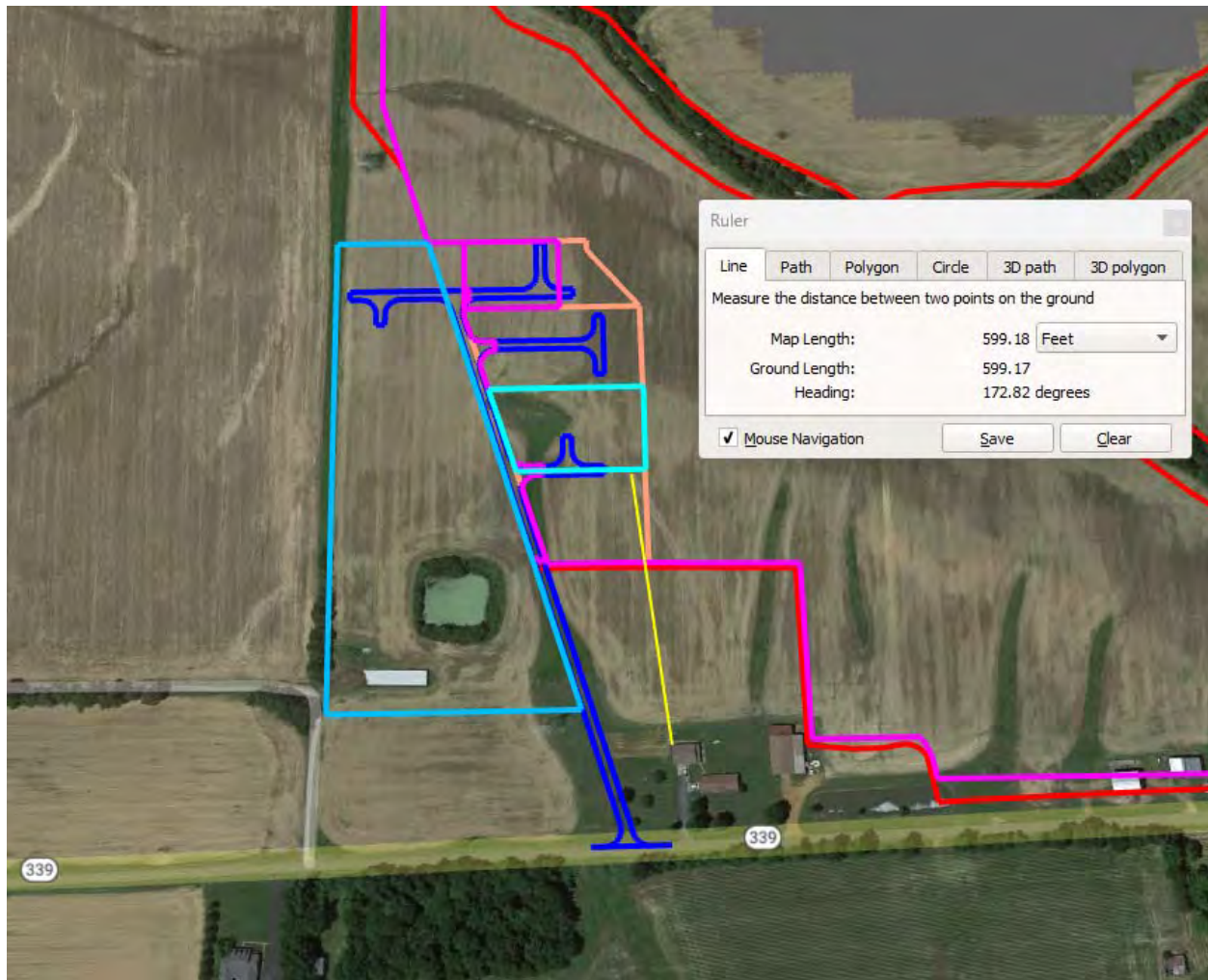
Data from the university studies, broker commentary, and other appraisal studies support a finding of no impact on property value adjoining a solar farm with proper setbacks and landscaped buffers.

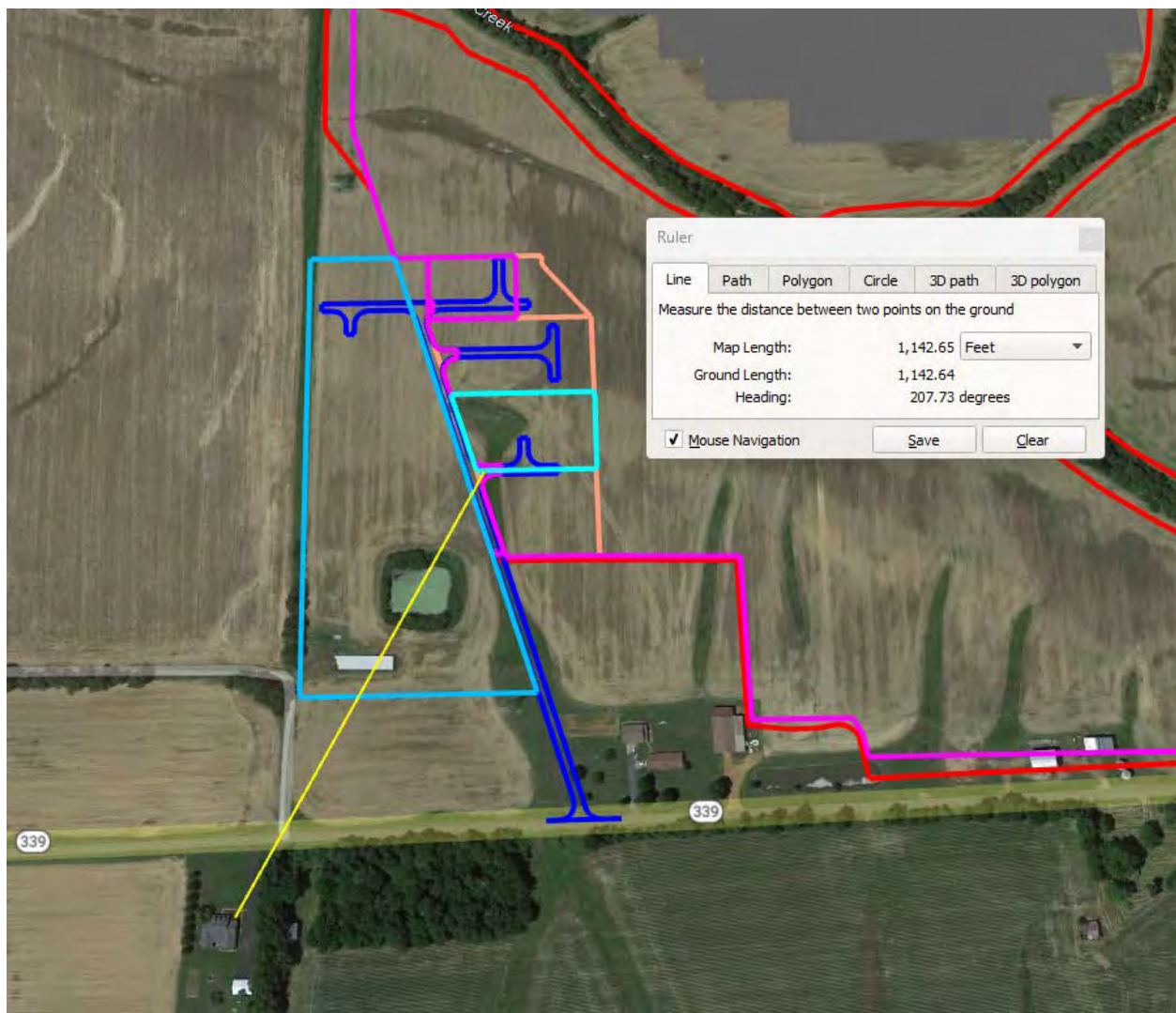
Very similar solar farms in very similar areas have been found by hundreds of towns and counties not to have a substantial negative effect to abutting or adjoining properties, and many of those

D. Larger Solar Farms	98
IX. Distance Between Homes and Panels.....	100
X. Topography	100
XI. Potential Impacts During Construction	100
XII. Scope of Research	101
XIII. Specific Factors Related To Impacts on Value	102
XIV. Battery Energy Storage System (BESS).....	105
A. BESS Paired Sales Analysis/Market Research	108
XV. Conclusion	124
XVI. Certification	125

XIV. Battery Energy Storage System (BESS)

The closest adjoining home to the BESS component of the subject property is shown below at a measured distance of 599 feet (yellow line on map below). This home is on one of the parent tracts where the solar farm is being built. The closest home not part of the project to the BESS is shown in the second map at a distance of 1,142 feet.





I considered the following battery storage facilities in a variety of states for a comparison of similar battery energy storage systems (BESS) in proximity to residential uses. I have also searched these areas for recent sales to see if there is any impact on property values near these battery storage facilities, which will be addressed in the following section.

The primary use of this larger set is to show compatibility of BESS and residential uses as well as showing typical setbacks between these uses. These measured distances are from the closest point on the home to the closest piece of equipment. Where I have N/A, the facility does not have an aerial image that I can use to measure that distance. These distances were measured using GoogleEarth.

Summary of Battery Data

#	Name	City/State	Acres	Capacity	Distance from	Average Distance
					Closest Home	Adjoining Home
1	Ozone Park	Queens, NY	0.35	3 MW	30	203
2	Pomona	Rockland, NY	28.5	N/A	270	1196
3	Asheville	Asheville, NC	12.36	9 MW	130	452
4	East Hampton	E. Hampton, NY	17.58	5 MW	470	733
5	Diablo	Concord, CA	11.45	200 MW	320	361
6	Prospect	W. Columbia, TX	2.3	10 MW	400	400
7	Brazoria	Brazoria, TX	17.58	9.95 MW	130	438
8	Gambit	Angleton, TX	6.24	100 MW	215	243
9	Churchtown	Pennsville, NJ	3.13	10 MW	N/A	N/A
10	West Chicago	Chicago, IL	5	19.8 MW	430	450
11	McHenry	McHenry, IL	2.75	19.8 MW	260	283
12	Plumstead	Hornerstown, NJ	14.39	19.8 MW	155	943
13	Vista	Vista, CA	0.88	40 MW	130	172
14	Chisholm	Ft Worth, TX	21.74	200 MW	840	875
15	Port Lavaca	Prt Lavaca, TX	1.44	9.9 MW	N/A	N/A
16	Magnolia	Houston, TX	0.87	9.95 MW	180	190
Average					283	496
Median					238	419
High					840	1,196
Low					30	172

A. BESS Paired Sales Analysis/Market Research

I considered the following battery storage facilities in a variety of states where I was able to identify adjoining residential home sales. These home sales were then compared to similar homes in the area that sold in the same time frame but were not in proximity to the BESS. This is called a paired sales analysis and I have used this to determine if there is any impact that could be attributed to the adjacency/proximity to the BESS.

1 - Ozone Park Batteries

This system is located on 99th Street in Jamaica, Queens, New York. The below image shows the battery pack parcel outlined in red with a bowling alley to the north, a school to the south and homes to the east and west as well as a church to the west. Based on aerial imagery, this site was installed in early to mid-2018.

The two closest structures are the school at 65 feet and a church at 30 feet from the batteries. The nearby homes are on the opposing blocks, but the proximity to the school does illustrate a high confidence in public safety related to the battery facility and acceptance within that community.



Surrounding Uses

#	Address	GIS Data		Adjoin	Adjoin	Distance (ft)
		Acres	Present Use	Acres	Parcels	Home/Battery
1	98-18 Rockaway	0.76	Bowling	11.69%	6.67%	N/A
2		0.95	Office	14.62%	6.67%	N/A
3	10735 100th St	0.06	Residential	0.92%	6.67%	245
4	10737 100th St	0.06	Residential	0.92%	6.67%	260
5	10739 100th St	0.06	Residential	0.92%	6.67%	275
6	10741 100th St	0.06	Residential	0.92%	6.67%	290
7	10743 100th St	0.06	Residential	0.92%	6.67%	305
8	10915 98th St	3.74	School	57.54%	6.67%	65
9		0.27	School	4.15%	6.67%	N/A
10	10656 98th St	0.06	Residential	0.92%	6.67%	200
11	10654 98th St	0.06	Residential	0.92%	6.67%	195
12	10650 98th St	0.06	Residential	0.92%	6.67%	190
13	10646 98th St	0.06	Residential	0.92%	6.67%	190
14	10636 98th St	0.06	Residential	0.92%	6.67%	195
15	10645 (8th St	0.18	Church	2.77%	6.67%	30
Total		6.500		100.00%	100.00%	203
Min						30

The closest recent home sale is 10726 101st Street that sold on October 9, 2018, after the battery storage facility was installed. This home is 345 feet from the closest battery and has a very obstructed view of that area based on the shrubs around the battery storage site as well as a strip of landscape greenery between the two sites. The sales price was \$600,000 for this 3 BR/1.5 BA home that was built in 1930 on a 0.06-acre site.

I compared this to a similar home built in 1930 in the same style and same size that sold at 10762 101st Street on October 9, 2018 for \$590,000. This home is just down the street but further from the battery storage system and sold on the same day for \$10,000 less. The proximity to the battery does not correlate to value impact in this instance as the home further away sold for less. This second home is across the street from the three-story John Adams High School which likely accounts for the lower price for this second property compared to the first which was adjacent to the same school, but not across from the building itself.

The matched pairs support a finding of no impact on value due to proximity to the battery system.

2 - Pomona Batteries

This battery storage system is located at 23 Diltz Road, Pomona, Rockland, New York. This location is more remote than the other system with greater distances separating homes from batteries, but all of the adjoining uses are residential or park. This battery site is located at the end of a road for estate-like homes on large acreage adjoining or in close proximity to Harriman State Park. There are some sales on Dritz Road adjoining the battery site and none of the broker statements identify that as a concern. But given the park, the Mahwah River exposure it is difficult to use these sales for matched pairs as there are too many unique factors and matched pairs require one unique factor.

Still, the site shows harmonious use in connection with residential uses. The closest identified home is 270 feet.



3 - Asheville Energy Storage System

This 9 MW battery storage system is located on a parcel with a substation built in 2020 (substation was built much earlier). This facility has significant residential development around it but no recent sales to consider.



There is a nearby home sale that is located on Tax Parcel 8047 (just below the identifier for Parcel 9). This home is 550 feet from the nearest battery equipment and most of that distance is heavily

wooded. This home has a street address of 95 Forest Lake Drive, Asheville, NC and it sold on April 26, 2022 for \$510,000 for this 4 BR/3 BA ranch with 1,931 square feet including the daylight basement area. The home also has a 2 car garage. I did not attempt a paired sale as this home has no visibility of the BESS despite the proximity and arguably has a better view with less screening to the substation, which is also closer to the home.

Similarly, new homes are being built to the south on Rangley Drive with prices ranging from \$431,000 to \$566,000. These homes include those that back up to the Parcels 11 through 14 in the adjacent parcel map.

4 – East Hampton Energy Storage System

This 5 MW battery storage system is located on a parcel with a substation and a natural gas peaker plant. This makes it difficult to use for analysis given the multiple uses on this parcel, but I have included a visual of homes in the general area that have sold recently for reference. There is significant wooded acreage separating this BESS and nearby homes.



5 – Diablo Energy Storage System

This 200 MW battery storage system is located on a parcel with significant adjacency to industrial uses and residential uses. For these reasons it would be difficult to measure impacts due to the other adjoining industrial uses that might also have an impact. Given that most of the adjoining uses are industrial, I have not dug further on this one.

6 – Prospect Energy Storage System

This 10 MW battery storage system is located on a parcel adjoining a large substation in Brazoria, TX. The only adjoining home is 400 feet away. This home has not sold since the BESS was completed in 2019. Furthermore, this home has an unobstructed view of the substation which would make it a difficult home for impact analysis.

7 – Brazoria Energy Storage System

This 9.95 MW battery storage system is located on a parcel adjoining multiple homes within 150 feet of the battery equipment. There have been no recent sales since this was built in 2020.



8 - Gambit Energy Storage

This 102.4 MW battery storage system is located off W. Live Oak Street, Angleton, Texas. This is a new facility and placed online in June 2021. This system is a good location as there are no other externalities adjoining it to potentially impact the analysis. The substation associated with this is located to the east along N. Walker Street.



While I cannot do any analysis of impact from the most recent adjoining sales as they all occurred before this site was built, but the adjoining homes to the north are selling with new homes ranging from \$400,000 to \$600,000.

The most recent adjoining home sale to the west was 852 Marshall Road that sold on April 5, 2021 and presumably they were aware of the battery storage facility as it would have been under construction at the time of sale. This brick ranch with 3 BR, 1 BA with 1,220 s.f. of gross living area and built in 1980 on 0.40 acres sold for \$165,000, or \$135 per s.f.

I have compared that sale to 521 Catalpa Street that sold on September 11, 2020 for \$155,000 for a 3 BR, 2 BA brick ranch with 1,220 s.f. built in 1973 with a single car garage. Adjusting this price upward by 9% for growth in the market for time, 3.5% for difference in age, downward by \$6,000 for the additional bathroom, and \$4,000 for the garage, the adjusted indicated value of this home is \$164,375, which is right in line with 852 Marshall Road and supports a finding of no impact on property value.

I have also compared that sale to 521 W Mimosa Street that sold on February 26, 2021 for \$150,000 for this brick ranch with 3 BR, 1.5 BA with 1,194 s.f. built in 1976. Adjusting this sale upward by 4% for growth in the market over time, upward 2% for difference in age, and downward by \$5,000 for the additional half bathroom, I derive an adjusted indication of \$154,000. This is 7%

less than the home price at 852 Marshall Road which suggests an enhancement due to proximity to the battery storage system.

I have also compared this sale to 1164 Thomas Drive that sold on May 20, 2020 for \$187,000 for this brick ranch with 2-car garage, 3 BR, 2 BA with 1,259 s.f. and built in 1998. Adjusting this upward by 13% for growth over time, downward by 9% for difference in age of construction, downward by \$8,000 for the garage, downward \$6,000 for the additional bathroom, I derive an indicated value of \$180,480. This is a 9% difference suggesting a negative impact on property value. However, this comparable required the largest amount of adjustments and is not considered as heavily as the other two comparables. This home is 18 years newer and with better bathroom situation as a 1-bathroom house is a significant issue for most buyers.

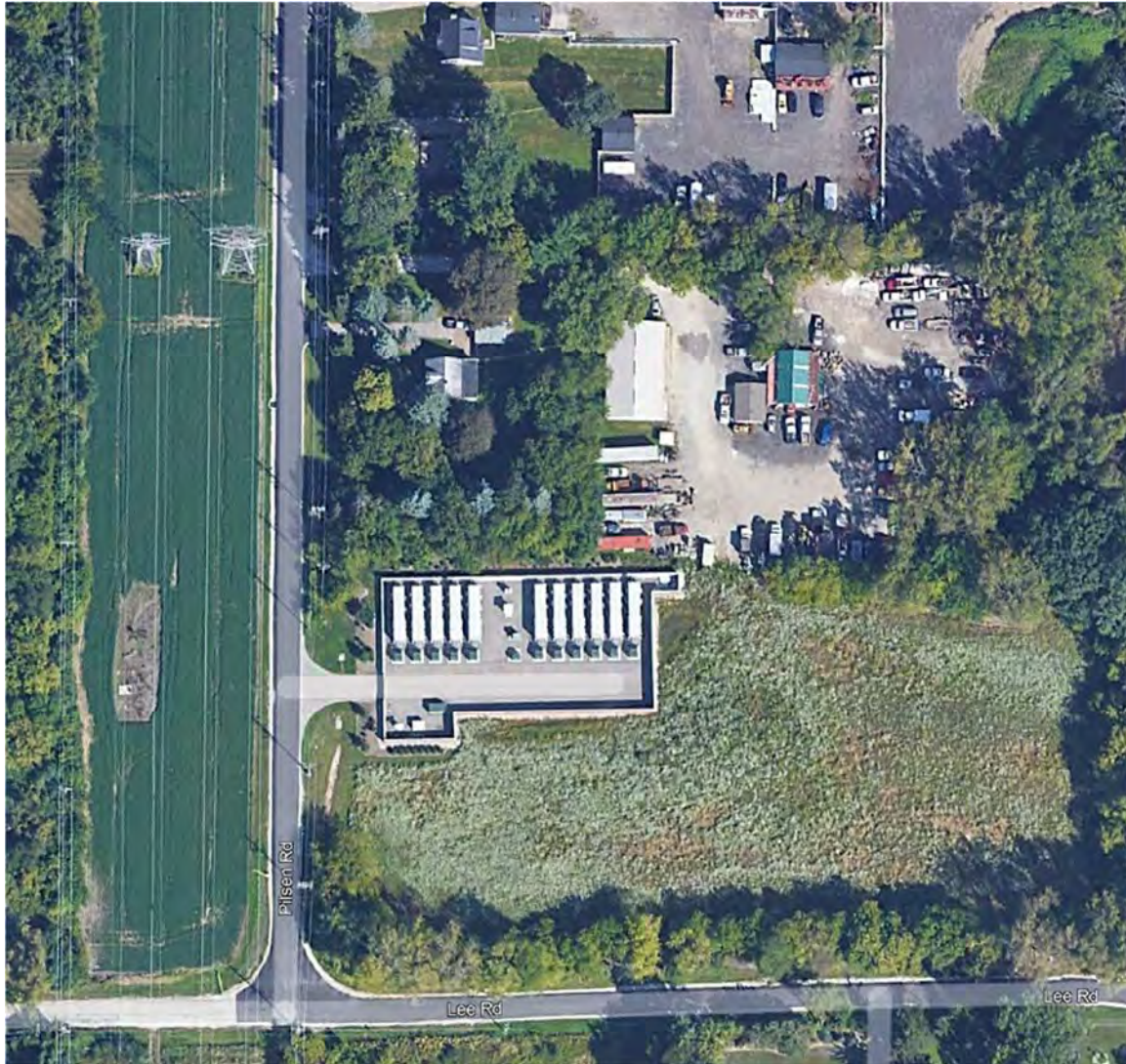
The second comparable considered required the least adjustment and suggests a positive impact on property value. The median indication is the first comparable which shows no impact on property value. Given this data set I conclude that the best indication from these matched pairs supports a finding of no impact on property value. The home at 852 Marshall is 180 feet from the project outline shown.

9 - Churchtown Battery Storage

This 10 MW battery storage system is located off N. Broadway, Pennsville, NJ. The aerial imagery does not show this system yet so I was not able to determine distances to adjoining homes or identify any adjoining homes. Given the large substation, adjoining baseball fields and religious facilities this would be a challenging site for an impact analysis in any case.

10 - West Chicago Battery Storage

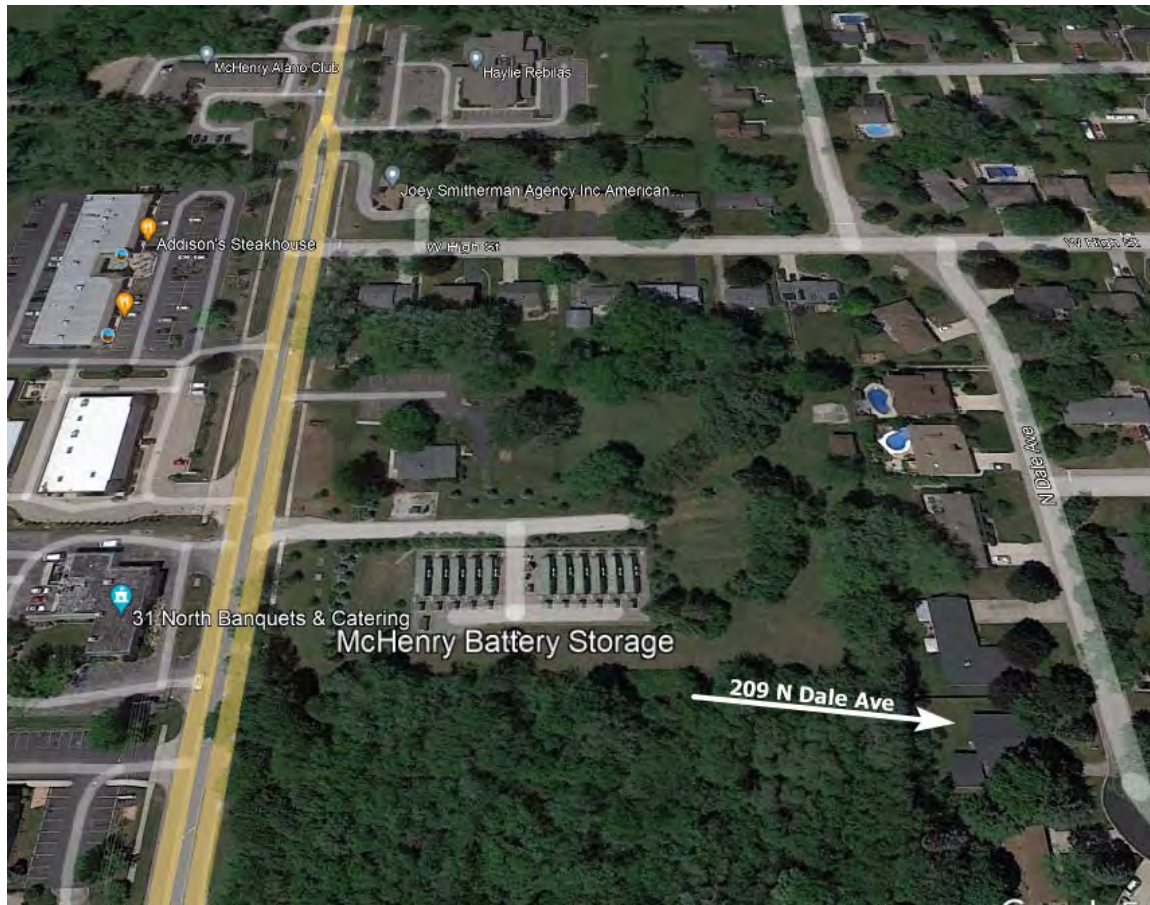
This 19.8 MW battery storage system is located off Pilsen Road, Chicago, Illinois. This facility has condominium and single family housing to the north and single family housing nearby to the south, but also adjoining an outdoor storage area and a large powerline easement. I was not able to do any analysis on this site as there have been no recent sales identified.



11 - McHenry Battery Storage

This 19.8 MW battery storage system is located off Illinois Highway 31, McHenry, Illinois that was built around 2016. This facility fronts on the highway but has rear adjacency to a number of houses.

There were two recent home sales along W. High Street, but they effectively adjoin the small commercial use between the battery storage facility. That complication makes it difficult to determine if the commercial use was the impact or if the commercial use buffered any impact making any finding off of analysis suspect and uncertain.



I have however considered the recent sale of 209 N Dale Avenue that adjoins the battery storage site and is 290 feet from the nearest equipment.

That home sold on June 30, 2021 for \$265,000 for a vinyl-siding ranch with 3 BR, 2.5 BA, built in 1960 with a gross living area of 1,437 square feet, or \$184.41 per s.f. The property has 5 attached garage spaces. As identified in the listing the home was completely renovated with stainless steel appliances and granite countertops. This was listed by Lynda Steidinger with Berkshire Hathaway HomeServices Starck Real Estate and the buyers agent was Ivette Rodriguez Anderson with Keller Williams.

The home directly across the street, 208 N Dale Avenue, sold on June 16, 2021 for \$275,000 for a cedar siding and stone ranch with 3 BR, 2.5 BA, built in 1961, with a gross living area of 1,446 s.f., or \$190.18 per s.f. This home also has 1,101 square feet of finished basement space that is currently used as an office but could be an additional bedroom. This home also has been updated and includes stainless steel appliances and granite counter tops.

The size difference is nominal and the additional 3-car garage bays at the 209 N Dale is considered to be balanced by the finished basement space at 208 N Dale, though the finished office space is somewhat superior to garage space. But balancing those two factors out the difference in price per square foot is 3%. This is considered negligible and attributable to the slightly superior finished basement space and not any impact relative to the battery storage facility.

I also looked at 3802 Clover Avenue, which is two blocks to the north. This stone and siding ranch with 3 BR, 2 BA, built in 1956, with a gross living area of 1,200 s.f. sold on October 21, 2021 for \$231,000 or \$192.50 per s.f. The property has been updated with a new kitchen and a new bay window and includes a partially finished basement with an additional bathroom in it and the total basement area is an additional 1,200 s.f. This is the smallest home in the neighborhood that I found and it further illustrates that the price per square foot typically goes up as the size goes down. Adjusting this gross sale price upward by \$36,498 for the smaller size based on 80% of the price per square foot for this purchase, I derive an adjusted sales price to compare to the subject property of \$267,498. I consider the basement to balance out the extra garage space at the subject. This indicates a difference of 1% from the purchase price of the 209 N Dale Avenue, which is attributable to the 4 months difference in time. I consider this comparable to further support a finding of no impact on value.

While I haven't written up the other sales in the neighborhood there are numerous recent home sales ranging from \$172,000 to \$306,000, but most of these homes are also over 2,000 square feet in size. The subject property sold for more per square foot than most of these other sales partly due to the smaller overall size, partly due to the significant renovations, and partly due to the additional garage space. Still, this shows that the 209 N Dale Avenue sale is not being impacted by the battery storage facility and has in fact been updated above what is typical for the neighborhood, though given the similar updates at 208 N Dale Avenue, this may be the trend for the area.

The two sales compared to the 209 N Dale Avenue sale supports a finding of no impact on property value due to the battery storage facility.

12 - Plumsted Energy Storage

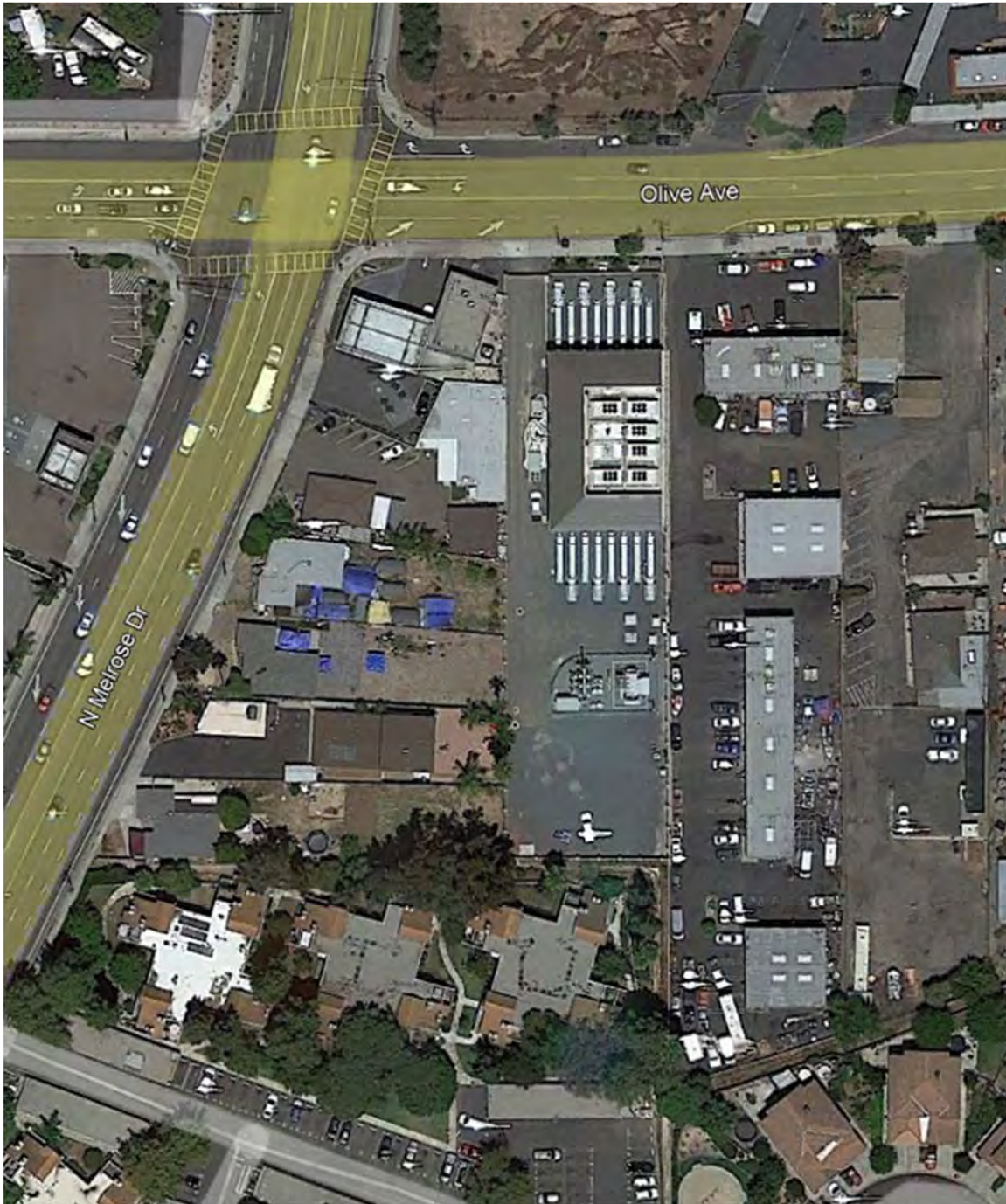
This 19.8 MW battery storage system is located on Monmouth Road, Cream Ridge, New Jersey. There is only one adjoining home as shown in the image to the south, but it is located just 148 feet from the nearest piece of equipment and 96 feet from the fence line. There were existing trees, but they were supplemented with a 12-foot wooden privacy fence with smaller evergreens between the fence and property line. The privacy fence at this location is oversized as the battery units include HVAC units on top of the battery pods that extend the height of the units greater than required at the subject property. The road frontage was not landscaped and chainlink fencing was used on the rest of the property.

The adjoining home at 797 Monmouth Road has not sold recently and no further analysis is possible at this site.



13 - Vista Energy Storage System

This 40 MW battery storage system is located off Olive Avenue, Vista, California. This facility has significant commercial development around it but also housing to the south as close as 115 feet from the closest equipment as shown in the aerial map below.



14 - Chisholm Grid Energy Storage

This 200 MW battery storage system is located at 9400 Asphalt Drive, Fort Worth, Texas. This is a new facility and in close proximity to those homes near the substation.

The property to the west of the BESS is an asphalt plant with a lot of vacant land separating the homes from the active plant. Still this complicates any analysis of this from an impact analysis standpoint. I therefore have not attempted to do so.



XV. Conclusion

The matched pair analysis shows no negative impact in home values due to abutting or adjoining a solar farm as well as no impact to abutting or adjacent vacant residential or agricultural land. The criteria that typically correlates with downward adjustments on property values such as noise, odor, and traffic all support a finding of no impact on property value.

Very similar solar farms in very similar areas have been found by hundreds of towns and counties not to have a substantial injury to abutting or adjoining properties, and many of those findings of no impact have been upheld by appellate courts. Similar solar farms have been approved adjoining agricultural uses, schools, churches, and residential developments.

I have found no difference in the mix of adjoining uses or proximity to adjoining homes based on the size of a solar farm and I have found no significant difference in the matched pair data adjoining larger solar farms versus smaller solar farms. The data in the Southeast is consistent with the larger set of data that I have nationally.

Based on the data and analysis in this report, it is my professional opinion that the solar farm proposed at the subject property will have no negative impact on the value of adjoining or abutting property. I note that some of the positive implications of a solar farm that have been expressed by people living next to solar farms include protection from future development of residential developments or other more intrusive uses, reduced dust, odor and chemicals from former farming operations, protection from light pollution at night, it is quiet, and there is no traffic.

The BESS component is significantly further away from nearby homes than necessary to protect adjoining property value and also supports a finding of no impact on property value. The closest non-participating home to the BESS is over 1,000 feet from the batteries.

XVI. Certification

I certify that, to the best of my knowledge and belief:

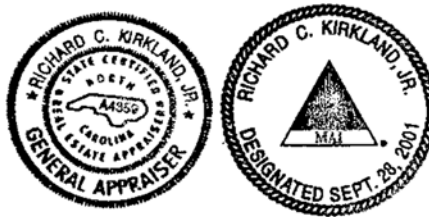
1. The statements of fact contained in this report are true and correct;
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, unbiased professional analyses, opinions, and conclusions;
3. I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved;
4. I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment;
5. My engagement in this assignment was not contingent upon developing or reporting predetermined results;
6. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of the appraisal;
7. The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute;
8. My analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
9. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives;
10. I have not made a personal inspection of the property that is the subject of this report, and;
11. No one provided significant real property appraisal assistance to the person signing this certification.
12. As of the date of this report I have completed the continuing education program for Designated Members of the Appraisal Institute;
13. I have not performed services, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.

Disclosure of the contents of this appraisal report is governed by the bylaws and regulations of the Appraisal Institute and the National Association of Realtors.

Neither all nor any part of the contents of this appraisal report shall be disseminated to the public through advertising media, public relations media, news media, or any other public means of communications without the prior written consent and approval of the undersigned.



Richard C. Kirkland, Jr., MAI
State Certified General Appraiser





Kirkland Appraisals, LLC

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PROFESSIONAL EXPERIENCE

Kirkland Appraisals, LLC , Raleigh, N.C. Commercial appraiser	2003 – Present
Hester & Company , Raleigh, N.C. Commercial appraiser	1996 – 2003

PROFESSIONAL AFFILIATIONS

MAI (Member, Appraisal Institute) designation #11796	2001
NC State Certified General Appraiser # A4359	1999
VA State Certified General Appraiser # 4001017291	
SC State Certified General Appraiser # 6209	
FL State Certified General Appraiser # RZ3950	
GA State Certified General Appraiser # 321885	
MI State Certified General Appraiser # 1201076620	
PA State Certified General Appraiser # GA004598	
OH State Certified General Appraiser # 2021008689	
IN State Certified General Appraiser # CG42100052	
KY State Certified General Appraiser # 5522	

EDUCATION

Bachelor of Arts in English , University of North Carolina, Chapel Hill	1993
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CONTINUING EDUCATION

Pennsylvania State Mandated Law for Appraisers	2023
What NOT to Do (NCDOT Course)	2023
The Income Approach – A Scope of Work Decision	2023
Valuation of Residential Solar	2022
Residential Property Measurement and ANSI	2022
Business Practices and Ethics	2022
Uniform Standards of Professional Appraisal Practice Update	2022
Sexual Harassment Prevention Training	2021
Appraisal of Land Subject to Ground Leases	2021
Michigan Appraisal Law	2020
Uniform Standards of Professional Appraisal Practice Update	2020
Uniform Appraisal Standards for Federal Land Acquisitions (Yellow Book)	2019
The Cost Approach	2019
Income Approach Case Studies for Commercial Appraisers	2018
Introduction to Expert Witness Testimony for Appraisers	2018
Appraising Small Apartment Properties	2018
Florida Appraisal Laws and Regulations	2018
Uniform Standards of Professional Appraisal Practice Update	2018
Appraisal of REO and Foreclosure Properties	2017
Appraisal of Self Storage Facilities	2017