FY' 2018 Guidelines for Properties Valued Based on the Income Approach, Including Office Buildings, Retail, and Residential Properties

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Trophy Office Buildings								
Midtown Trophy Buildings								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$77.26	\$83.56	\$96.77					
Expense	\$26.94	\$28.59	\$31.95					
Expense Ratio	35%	34%	33%					
Cap Rate	6.68%	6.67%	6.65%					
Approximate Market Value Range	\$440	\$481	\$568	11.33%	4.76%			
Bcat/Subcat	'	•		1	0031			

Downtown Trophy Buildings							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$42.36	\$44.40	\$47.32				
Expense	\$18.56	\$19.25	\$20.23				
Expense Ratio	44%	43%	43%				
Cap Rate	7.89%	7.88%	7.86%				
Approximate Market Value Range	\$188	\$199	\$215	11.33%	4.76%		
Bcat/Subcat							

Class "A" Office Buildings							
Plaza "A"							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$73.14	\$83.60	\$105.82				
Expense	\$25.71	\$28.44	\$33.99				
Expense Ratio	35%	34%	32 %				
Cap Rate	6.89%	6.88%	6.86%				
Approximate Market Value Range	\$407	\$474	\$618	11.33%	4.76%		
Bcat/Subcat					0006		

Grand Central "A"							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$61.08	\$66.68	\$74.20				
Expense	\$25.21	\$27.00	\$29.36				
Expense Ratio	41%	40%	40%				
Cap Rate	7.11%	7.06%	7.00%				
Approximate Market Value Range	\$302	\$336	\$381	11.33%	4.76%		
Bcat/Subcat					0004		

Class "A" Office Buildings							
Midtown West "A"							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$60.00	\$63.09	\$70.16				
Expense	\$22.82	\$23.71	\$25.71				
Expense Ratio	38%	38%	37 %				
Cap Rate	6.93%	6.91%	6.87%				
Approximate Market Value Range	\$318	\$337	\$382	11.33%	4.76%		
Bcat/Subcat	_				0005		

Midtown South "A"							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$50.84	\$54.69	\$63.29				
Expense	\$19.43	\$20.54	\$22.93				
Expense Ratio	38%	38%	36%				
Cap Rate	8.07%	8.05%	8.01%				
Approximate Market Value Range	\$245	\$267	\$316	11.33%	4.76%		
Bcat/Subcat							

Class "A" Office Buildings								
Downtown Financial/WTC "A"	Downtown Financial/WTC "A"							
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$42.36	\$44.40	\$47.32					
Expense	\$18.56	\$19.25	\$20.23					
Expense Ratio	44%	43%	43%					
Cap Rate	7.99%	7.97%	7.95%					
Approximate Market Value Range	\$187	\$198	\$213	11.33%	4.76%			
Bcat/Subcat					0001			

Downtown Insurance/Civic Center "A"							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$42.36	\$44.40	\$47.32				
Expense	\$18.65	\$19.35	\$20.33				
Expense Ratio	44%	44%	43%				
Cap Rate	8.21%	8.20%	8.19%				
Approximate Market Value Range	\$183	\$193	\$208	11.33%	4.76%		
Bcat/Subcat				-	0002		

Class "B" Office Buildings								
Plaza "B"								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$55.14	\$60.95	\$70.45					
Expense	\$20.61	\$22.23	\$24.79					
Expense Ratio	37%	36%	35%					
Cap Rate	7.52%	7.49%	7.45%					
Approximate Market Value Range	\$281	\$316	\$374	11.33%	4.76%			
Bcat/Subcat					0015			

Grand Central "B"							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$55.14	\$60.95	\$70.45				
Expense	\$20.61	\$22.23	\$24.79				
Expense Ratio	37 %	36%	35%				
Cap Rate	7.69%	7.66%	7.62%				
Approximate Market Value Range	\$277	\$312	\$369	11.33%	4.76%		
Bcat/Subcat					0013		

Class "B" Office Buildings							
Midtown West "B"							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$45.28	\$50.76	\$58.81				
Expense	\$17.86	\$19.48	\$21.77				
Expense Ratio	39%	38%	37 %				
Cap Rate	8.27%	8.22%	8.15%				
Approximate Market Value Range	\$210	\$241	\$287	11.33%	4.76%		
Bcat/Subcat					0014		

Grand Central South "B"								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$55.14	\$60.95	\$70.45					
Expense	\$20.61	\$22.23	\$24.79					
Expense Ratio	37%	36%	35%					
Cap Rate	7.57%	7.55%	7.52%					
Approximate Market Value Range	\$280	\$315	\$372	11.33%	4.76%			
Bcat/Subcat	•				0012			

Class "B" Office Buildings									
Midtown South "B"									
	Low	Median	High	Vacancy Rate	Effective Tax Rate				
Income	\$50.84	\$54.69	\$63.29						
Expense	\$19.43	\$20.54	\$22.93						
Expense Ratio	38%	38%	36%						
Cap Rate	8.18%	8.15%	8.10%						
Approximate Market Value Range	\$243	\$265	\$314	11.33%	4.76%				
Bcat/Subcat					0009				

Downtown Financial/WTC "B"					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$35.30	\$41.42	\$43.68		
Expense	\$15.38	\$17.39	\$18.11		
Expense Ratio	44%	42%	41%		
Cap Rate	8.71%	8.68%	8.67%		
Approximate Market Value Range	\$148	\$179	\$190	11.33%	4.76%
Bcat/Subcat	-				0007

Class "B" Office Buildings									
Downtown Insurance/Civic Center "B"									
	Low	Median	High	Vacancy Rate	Effective Tax Rate				
Income	\$35.30	\$41.42	\$43.68						
Expense	\$15.38	\$17.39	\$18.11						
Expense Ratio	44%	42%	41%						
Cap Rate	9.00%	8.97%	8.96%						
Approximate Market Value Range	\$145	\$175	\$186	11.33%	4.76%				
Bcat/Subcat					8000				

Manhattan Other Offices Plaza not "A" or "B"							
TIGENTION A OF B	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$61.01	\$66.85	\$85.65				
Expense	\$23.34	\$25.03	\$30.26				
Expense Ratio	38%	37%	35%				
Cap Rate	9.45%	9.42%	9.33%				
Approximate Market Value Range	\$265	\$295	\$393	8.45%	4.76%		
Bcat/Subcat	•	•	•	1	0321		

Manhattan Other Offices								
Grand Central not "A" or "B"								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$50.42	\$56.22	\$74.74					
Expense	\$20.37	\$22.15	\$27.57					
Expense Ratio	40%	39%	37%					
Cap Rate	9.55%	9.52%	9.43%					
Approximate Market Value Range	\$210	\$239	\$332	8.45%	4.76%			
Bcat/Subcat		•			0322			

Manhattan Other Offices								
Grand Central South not "A" or "B"								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$36.23	\$49.11	\$56.28					
Expense	\$15.11	\$19.02	\$21.08					
Expense Ratio	42%	39%	37%					
Cap Rate	9.73%	9.62%	9.57%					
Approximate Market Value Range	\$146	\$209	\$246	8.45%	4.76%			
Bcat/Subcat					0323			

Manhattan Other Offices									
Midtown West not "A" or "B"									
	Low	Median	High	Vacancy Rate	Effective Tax Rate				
Income	\$34.65	\$40.61	\$49.21						
Expense	\$14.65	\$16.52	\$19.11						
Expense Ratio	42%	41%	39%						
Cap Rate	9.77%	9.72%	9.65%						
Approximate Market Value Range	\$138	\$166	\$209	8.45%	4.76%				
Bcat/Subcat					0324				

Manha	Manhattan Other Offices							
Midtown South not "A" or "B"								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$40.95	\$50.66	\$62.92					
Expense	\$16.89	\$19.86	\$23.43					
Expense Ratio	41%	39%	37%					
Cap Rate	9.64%	9.57%	9.50%					
Approximate Market Value Range	\$167	\$215	\$277	8.45%	4.76%			
Bcat/Subcat					0325			

Manhattan Other Offices								
D/town Fin/Wrld/Ins/Civic/ not "A" or "B"								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$37.42	\$48.05	\$54.48					
Expense	\$16.44	\$19.94	\$21.97					
Expense Ratio	44%	41%	40%					
Cap Rate	9.72%	9.62%	9.57%					
Approximate Market Value Range	\$145	\$195	\$227	8.45%	4.76%			
Bcat/Subcat					0326			

Manhattan Other Offices								
Other Areas South Of 110th Street not "A" or "B"								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$63.43	\$71.03	\$90.39					
Expense	\$23.23	\$25.32	\$30.39					
Expense Ratio	37%	36%	34%					
Cap Rate	9.55%	9.52%	9.45%					
Approximate Market Value Range	\$281	\$320	\$422	8.45%	4.76%			
Bcat/Subcat				•	0328			

North of 110th Street							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$28.90	\$35.80	\$42.70				
Expense	\$8.57	\$9.81	\$10.96				
Expense Ratio	30%	27%	26%				
Cap Rate	10.32%	10.22%	10.14%				
Approximate Market Value Range	\$135	\$173	\$213	10.65%	4.76%		
Bcat/Subcat	•	•	•	•	0018		

Offices in Boroughs Outside Manhattan								
Downtown Brooklyn Class "A" Offices								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$35.30	\$41.42	\$43.68					
Expense	\$13.97	\$15.73	\$16.36					
Expense Ratio	40%	38%	37 %					
Cap Rate	9.05%	8.97%	8.94%					
Approximate Market Value Range	\$154	\$187	\$199	11.33%	4.76%			
Bcat/Subcat	•			•	0019			

Downtown Brooklyn Class "B" Offices							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$26.71	\$30.22	\$35.39				
Expense	\$9.59	\$10.43	\$11.63				
Expense Ratio	36%	35%	33%				
Cap Rate	9.81%	9.75%	9.68%				
Approximate Market Value Range	\$118	\$136	\$165	10.65%	4.76%		
Bcat/Subcat	•	•		•	0020		

Offices in Boroughs Outside Manhattan							
Outerboroughs Other Class "A" Offices							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$26.71	\$30.22	\$35.39				
Expense	\$9.28	\$10.09	\$11.23				
Expense Ratio	35%	33%	32 %				
Cap Rate	9.79%	9.73%	9.66%				
Approximate Market Value Range	\$120	\$139	\$168	10.65%	4.76%		
Bcat/Subcat	•			•	0022		

Outerboroughs Other Class "B" Offices							
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$26.71	\$30.22	\$35.39				
Expense	\$9.59	\$10.43	\$11.63				
Expense Ratio	36%	35%	33%				
Cap Rate	10.13%	10.09%	10.04%				
Approximate Market Value Range	\$115	\$133	\$161	10.65%	4.76%		
Bcat/Subcat	•	•		•	0023		

Offices in Boroughs Outside Manhattan								
Office Buildings not Class "A" or "B"								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$26.62	\$28.68	\$34.33					
Expense	\$9.18	\$9.65	\$10.90					
Expense Ratio	34%	34%	32 %					
Cap Rate	10.45%	10.43%	10.38%					
Approximate Market Value Range	\$115	\$125	\$155	10.65%	4.76%			
Bcat/Subcat	•			•	0024			

Professional Offices					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$28.08	\$30.21	\$34.75		
Expense	\$9.43	\$9.90	\$10.88		
Expense Ratio	34%	33%	31%		
Cap Rate	10.33%	10.28%	10.18%		
Approximate Market Value Range	\$124	\$135	\$160	10.65%	4.76%
Bcat/Subcat	•	•		•	0027

Public & Private Schools								
Manhattan Schools								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$16.82	\$22.98	\$31.85					
Expense	\$3.81	\$4.33	\$4.84					
Expense Ratio	23%	19%	15%					
Cap Rate	9.99%	9.83%	9.67%					
Approximate Market Value Range	\$88	\$128	\$187	5.55%	4.76%			
Bcat/Subcat	•				SP10/1			

Public & Private Schools								
Outer boroughs Schools								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$16.82	\$22.98	\$31.85					
Expense	\$3.70	\$4.18	\$4.63					
Expense Ratio	22%	18%	15%					
Cap Rate	10.05%	9.89%	9.72%					
Approximate Market Value Range	\$89	\$128	\$188	5.55%	4.76%			
Bcat/Subcat				•	SP10/O			

Miscellaneous Schools								
Manhattan Misc. Schools								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$14.94	\$20.83	\$31.90					
Expense	\$4.62	\$5.57	\$7.03					
Expense Ratio	31%	27 %	22 %					
Cap Rate	10.02%	9.88%	9.70%					
Approximate Market Value Range	\$70	\$104	\$172	5.55%	4.76%			
Bcat/Subcat	•			•	SP11/1			

Public & Private Schools								
Outer boroughs Misc. Schools								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$14.94	\$20.83	\$31.90					
Expense	\$4.62	\$5.57	\$7.03					
Expense Ratio	31%	27%	22%					
Cap Rate	10.12%	9.94%	9.71%					
Approximate Market Value Range	\$69	\$104	\$172	5.55%	4.76%			
Bcat/Subcat					SP11/O			

Manhattan South of Grand St. & Downtown Brooklyn							
One Story Fully Retail	Up to 10,000 Sq.Ft.						
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$39.12	\$50.22	\$69.77				
Expense	\$12.72	\$15.13	\$19.03				
Expense Ratio	33%	30%	27 %				
Cap Rate	10.20%	10.01%	9.77%				
Approximate Market Value Range	\$176	\$238	\$349	7.85%	4.76%		
Bcat/Subcat	•	•		•	K111/M		

Multi-Story Fully Retail	Up to 10,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$39.12	\$50.22	\$69.77		
Expense	\$12.72	\$15.13	\$19.03		
Expense Ratio	33%	30%	27%		
Cap Rate	10.04%	9.89%	9.69%		
Approximate Market Value Range	\$178	\$240	\$351	7.85%	4.76%
Bcat/Subcat					K121/M

Manhattan South of Grand St. & Downtown Brooklyn							
Mixed-Use/Miscellaneous Retail			Up to 10,0	000 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$39.12	\$50.22	\$69.77				
Expense	\$12.72	\$15.13	\$19.03				
Expense Ratio	33%	30%	27 %				
Cap Rate	10.10%	9.95%	9.76%				
Approximate Market Value Range	\$178	\$239	\$349	7.85%	4.76%		
Bcat/Subcat	•	•		•	K131/M		

Mixed-Use/Miscellaneous Retail	l 10,001 - 20,000 Sq.Ft.			t.	
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$49.23	\$69.83	\$103.21		
Expense	\$14.72	\$18.75	\$24.55		
Expense Ratio	30%	27%	24%		
Cap Rate	9.01%	8.94%	8.86%		
Approximate Market Value Range	\$251	\$373	\$578	7.85%	4.76%
Bcat/Subcat	•	•		•	K231/M

Manhattan Sou	th of 125 S	t. & Dow	ntown Bro	ooklyn		
Large Retail			20,001 - 50	,000 Sq.Ft	•	
	Low	Median	High	Vacancy Rate	Effective Tax Rate	
Income	\$44.98	\$69.36	\$102.90			
Expense	\$14.10	\$19.05	\$25.07			
Expense Ratio	31%	27%	24%			
Cap Rate	8.59%	8.41%	8.25%			
Approximate Market Value Range	\$231	\$382	\$598	7.85%	4.76%	
Bcat/Subcat	•	-		-	K311/M	
Extra Large Retail		Gr	eater Than	50,000 Sq.Ft.		
	Low	Median	High	Vacancy Rate	Effective Tax Rate	
Income	\$44.98	\$69.36	\$102.90			
Expense	\$14.10	\$19.05	\$25.07			
Expense Ratio	31%	27%	24%			
Cap Rate	8.21%	8.15%	8.09%			
Approximate Market Value Range	\$238	\$390	\$606	7.85%	4.76%	
Bcat/Subcat	-			-	K411/M	

North of Grand Street (Grand to W. 59th St. & to E. 96th St.)							
One Story Fully Retail	Fully Retail Up to 10,000 Sq.Ft.						
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$84.68	\$114.12	\$145.71				
Expense	\$21.37	\$26.30	\$31.18				
Expense Ratio	25%	23%	21%				
Cap Rate	8.02%	7.88%	7.77%				
Approximate Market Value Range	\$495	\$695	\$914	7.85%	4.76%		
Bcat/Subcat	•	•			K112/1		

Midtown South (Grand to 30th St.)							
Multi-Story Fully Retail	Up to 10,000 Sq.Ft.						
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$74.61	\$102.25	\$138.31				
Expense	\$20.12	\$25.06	\$30.93				
Expense Ratio	27 %	25%	22 %				
Cap Rate	8.67%	8.58%	8.50%				
Approximate Market Value Range	\$406	\$579	\$810	7.85%	4.76%		
Bcat/Subcat	•			•	K122/1		

Midtown South (Grand to 30th St.)								
Mixed-Use/Miscellaneous Retail			Up to 10,0	000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$47.55	\$60.50	\$81.35					
Expense	\$13.29	\$15.62	\$19.04					
Expense Ratio	28%	26%	23%					
Cap Rate	8.62%	8.56%	8.49%					
Approximate Market Value Range	\$256	\$337	\$470	7.85%	4.76%			
Bcat/Subcat	•	•		•	K132/1			

Mixed-Use/Miscellaneous Retail	10,001 - 20,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$49.23	\$69.83	\$103.21		
Expense	\$14.71	\$18.74	\$24.53		
Expense Ratio	30%	27 %	24%		
Cap Rate	8.84%	8.77%	8.69%		
Approximate Market Value Range	\$254	\$378	\$585	7.85%	4.76%
Bcat/Subcat	•	•		•	K232/1

Midtow	n (30th to	59th Str	eet)		
Multi-Story Fully Retail	Up to 10,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$74.61	\$102.25	\$138.31		
Expense	\$20.12	\$25.06	\$30.93		
Expense Ratio	27 %	25 %	22 %		
Cap Rate	8.16%	8.06%	7.97 %		
Approximate Market Value Range	\$422	\$602	\$844	7.85%	4.76%
Bcat/Subcat				•	K123/1
Mixed-Use/Miscellaneous Retail			Up to 10,0	000 Sq.Ft.	
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$60.09	\$75.60	\$94.11		
Expense	\$16.67	\$19.52	\$22.69		
Expense Ratio	28%	26 %	24%		
Cap Rate	8.28%	8.22%	8.16%		
Approximate Market Value Range	\$333	\$432	\$553	7.85%	4.76%
Bcat/Subcat		•			K133/1

Midtown (30th to 125th Street)								
Mixed-Use/Miscellaneous Retail		10,001 - 20	,000 Sq.Ft	•				
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$49.23	\$69.83	\$103.21					
Expense	\$14.71	\$18.74	\$24.53					
Expense Ratio	30%	27%	24%					
Cap Rate	8.87%	8.75%	8.62%					
Approximate Market Value Range	\$253	\$378	\$588	7.85%	4.76%			
Bcat/Subcat	•	•		•	K233/1			

East Side (59th to 96th Street)							
Multi-Story Fully Retail	Up to 10,000 Sq.Ft.						
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$86.95	\$109.05	\$172.66				
Expense	\$26.56	\$31.41	\$44.17				
Expense Ratio	31%	29 %	26 %				
Cap Rate	7.98%	7.93%	7.82%				
Approximate Market Value Range	\$474	\$612	\$1,021	7.85%	4.76%		
Bcat/Subcat	•	•		•	K124/1		

Mixed-Use/Miscellaneous Retail	Up to 10,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$86.95	\$109.05	\$172.66		
Expense	\$26.56	\$31.41	\$44.17		
Expense Ratio	31%	29%	26%		
Cap Rate	8.05%	7.99%	7.87%		
Approximate Market Value Range	\$471	\$609	\$1,017	7.85%	4.76%
Bcat/Subcat				•	K134/1

Central Park (W. 59th St. to 125 St. & E. 96th St. to 125th St.)							
One Story Fully Retail	y Retail Up to 10,000 Sq.Ft.						
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$30.66	\$46.28	\$66.71				
Expense	\$9.48	\$12.43	\$15.80				
Expense Ratio	31%	27 %	24%				
Cap Rate	9.19%	9.02%	8.87%				
Approximate Market Value Range	\$152	\$246	\$374	7.85%	4.76%		
Bcat/Subcat	•				K115/1		

Multi-Story Fully Retail	Up to 10,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$30.66	\$46.28	\$66.71		
Expense	\$9.48	\$12.43	\$15.80		
Expense Ratio	31%	27%	24%		
Cap Rate	9.97%	9.76%	9.58%		
Approximate Market Value Range	\$144	\$233	\$355	7.85%	4.76%
Bcat/Subcat	•	•		•	K125/1

Central Park (W. 59th St. to 125 St. & E. 96th St. to 125th St.)							
Mixed-Use/Miscellaneous Retail			Up to 10,0	000 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate		
Income	\$30.66	\$46.28	\$66.71				
Expense	\$9.48	\$12.43	\$15.80				
Expense Ratio	31%	27%	24%				
Cap Rate	9.84%	9.67%	9.52%				
Approximate Market Value Range	\$145	\$235	\$357	7.85%	4.76%		
Bcat/Subcat	-			•	K135/1		

Manhattan South of 125 St. & Downtown Brooklyn						
One Story Fully Retail	10,001 - 20,000 Sq.Ft.				Ft.	
	Low	Median	High	Vacancy Rate	Effective Tax Rate	
Income	\$49.23	\$69.83	\$103.21			
Expense	\$14.70	\$18.71	\$24.49			
Expense Ratio	30%	27 %	24%			
Cap Rate	8.79%	8.64%	8.48%			
Approximate Market Value Range	\$255	\$381	\$595	7.85%	4.76%	
Bcat/Subcat	•	•		•	K211/M	

Manhattan North of 125th Street and Boroughs Outside Manhattan								
One-Story Fully Retail	Up to 10,000 Sq.Ft.							
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$27.63	\$34.06	\$44.02					
Expense	\$8.04	\$9.17	\$10.79					
Expense Ratio	29%	27 %	25%					
Cap Rate	10.66%	10.61%	10.55%					
Approximate Market Value Range	\$127	\$162	\$217	8.18%	4.76%			
Bcat/Subcat	•		•	•	K117/O			

Multi-Story Fully Retail			Up to 10,0	00 Sq.Ft.	
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.68	\$31.08	\$39.73		
Expense	\$8.13	\$9.20	\$10.80		
Expense Ratio	32%	30%	27%		
Cap Rate	10.66%	10.62%	10.57%		
Approximate Market Value Range	\$114	\$142	\$189	8.18%	4.76%
Bcat/Subcat					K127/O

Manhattan North of 125th Street and Boroughs Outside Manhattan								
Mixed-Use/Miscellaneous Retai	l							
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$22.23	\$27.59	\$35.04					
Expense	\$7.12	\$8.16	\$9.50					
Expense Ratio	32%	30%	27%					
Cap Rate	10.21%	10.14%	10.06%					
Approximate Market Value Range	\$101	\$130	\$172	8.18%	4.76%			
Bcat/Subcat	•		•	•	K137/O			

One Story Fully Retail	10,001 - 20,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.37	\$33.53	\$45.09		
Expense	\$8.34	\$10.03	\$12.20		
Expense Ratio	33%	30%	27%		
Cap Rate	8.84%	8.67%	8.49%		
Approximate Market Value Range	\$125	\$175	\$248	8.18%	4.76%
Bcat/Subcat	•			•	K217/O

Manhattan North of 125th Street and Boroughs Outside Manhattan								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$20.10	\$27.06	\$37.11					
Expense	\$6.55	\$7.89	\$9.61					
Expense Ratio	33%	29 %	26%					
Cap Rate	8.91%	8.72%	8.53%					
Approximate Market Value Range	\$99	\$142	\$207	8.18%	4.76%			
Bcat/Subcat			•	•	K237/O			

Large Retail	20,001 - 30,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$23.18	\$30.80	\$43.73		
Expense	\$7.33	\$8.78	\$10.98		
Expense Ratio	32%	29%	25%		
Cap Rate	9.35%	9.07%	8.74%		
Approximate Market Value Range	\$112	\$159	\$243	8.18%	4.76%
Bcat/Subcat	•			•	K317/OA

Manhattan North of 125th	Street and	Boroughs	Outside A	Manhattan	
Large Retail	Greater than 30,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$22.96	\$31.65	\$43.03		
Expense	\$7.56	\$9.31	\$11.38		
Expense Ratio	33%	29 %	26%		
Cap Rate	9.10%	8.82%	8.56%		
Approximate Market Value Range	\$111	\$165	\$238	8.18%	4.76%
Bcat/Subcat	Bcat/Subcat K317/0				

Extra Large Retail			Up to 100,	000 Sq.Ft.	
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$24.79	\$31.15	\$41.00		
Expense	\$8.36	\$9.75	\$11.74		
Expense Ratio	34%	31%	29%		
Cap Rate	8.74%	8.47%	8.15%		
Approximate Market Value Range	\$122	\$162	\$227	8.18%	4.76%
Bcat/Subcat	•		•		K417/OA

Manhattan North of 125th Street and Boroughs Outside Manhattan								
Extra Large Retail	Greater than 100,000 Sq.Ft.							
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$23.20	\$29.79	\$37.25					
Expense	\$8.91	\$10.61	\$12.42					
Expense Ratio	38%	36%	33%					
Cap Rate	9.18%	9.02%	8.88%					
Approximate Market Value Range	\$103	\$139	\$182	8.18%	4.76%			
Bcat/Subcat	•			•	K417/OB			

Lofts						
Midtown West		Up to 15,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate	
Income	\$22.33	\$30.88	\$43.06			
Expense	\$8.75	\$10.98	\$13.85			
Expense Ratio	39%	36%	32%			
Cap Rate	7.72%	7.66%	7.60%			
Approximate Market Value Range	\$109	\$160	\$236	5.55%	4.76%	
Bcat/Subcat	•	•	•	•	L001 1A	

Midtown West		15,001 Sq.Ft 50,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate	
Income	\$21.89	\$29.28	\$41.13			
Expense	\$8.94	\$10.99	\$13.99			
Expense Ratio	41%	38%	34%			
Cap Rate	8.14%	8.01%	7.86%			
Approximate Market Value Range	\$100	\$143	\$215	5.55%	4.76%	
Bcat/Subcat					L001 1B	

Lofts						
Midtown West		Greater than 50,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate	
Income	\$21.18	\$26.24	\$37.05			
Expense	\$6.86	\$7.85	\$9.71			
Expense Ratio	32%	30%	26%			
Cap Rate	7.84%	7.80%	7.74%			
Approximate Market Value Range	\$114	\$146	\$219	5.55%	4.76%	
Bcat/Subcat	•	•			L001 1C	

Fashion/Javits Center		Up to 15,000 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$22.33	\$30.88	\$43.06		
Expense	\$8.62	\$10.80	\$13.60		
Expense Ratio	39%	35%	32%		
Cap Rate	7.91%	7.77%	7.63%		
Approximate Market Value Range	\$108	\$160	\$238	5.55%	4.76%
Bcat/Subcat					L002 1A

Lofts						
Fashion/Javits Center		14,501 Sq.Ft 45,500 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate	
Income	\$21.89	\$29.28	\$41.13			
Expense	\$8.94	\$10.99	\$13.99			
Expense Ratio	41%	38%	34%			
Cap Rate	7.92%	7.78%	7.62%			
Approximate Market Value Range	\$102	\$146	\$219	5.55%	4.76%	
Bcat/Subcat		•	•	•	L002 1B	

Fashion/Javits Center		Greater than 45,500 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$21.18	\$26.24	\$37.05		
Expense	\$8.37	\$9.72	\$12.35		
Expense Ratio	40%	37%	33%		
Cap Rate	8.12%	8.02%	7.86%		
Approximate Market Value Range	\$99	\$129	\$196	5.55%	4.76%
Bcat/Subcat		•			L002 1C

Lofts								
Chelsea/Flatiron/Gramercy/Mur	ray Hill		Up to 15,	000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$22.33	\$30.88	\$43.06					
Expense	\$8.79	\$11.04	\$13.93					
Expense Ratio	39 %	36%	32%					
Cap Rate	8.15%	8.02%	7.89%					
Approximate Market Value Range	\$105	\$155	\$230	5.55%	4.76%			
Bcat/Subcat	•	•	•	•	L003 1A			

Chelsea/Flatiron/Gramercy/Murray Hill		15,000 Sq.Ft 50,000 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$21.89	\$29.28	\$41.13		
Expense	\$8.94	\$10.99	\$13.99		
Expense Ratio	41%	38%	34%		
Cap Rate	8.07%	7.91%	7.73%		
Approximate Market Value Range	\$101	\$144	\$217	5.55%	4.76%
Bcat/Subcat					L003 1B

Lofts								
Chelsea/Flatiron/Gramercy/Mur	ray Hill	Gre	ater than	50,000 Sq	.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$21.18	\$26.24	\$37.05					
Expense	\$8.38	\$9.73	\$12.37					
Expense Ratio	40%	37 %	33%					
Cap Rate	8.19%	8.09%	7.94%					
Approximate Market Value Range	\$99	\$128	\$194	5.55%	4.76%			
Bcat/Subcat	•	•	•	•	L003 1C			

Below 14th Street	Up to 15, 000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$22.33	\$30.88	\$43.06		
Expense	\$8.62	\$10.80	\$13.60		
Expense Ratio	39%	35%	32 %		
Cap Rate	8.05%	7.90%	7.75%		
Approximate Market Value Range	\$107	\$159	\$235	5.55%	4.76%
Bcat/Subcat	•	•	•	•	L004 1A

Lofts								
Below 14th Street		15,00	00 Sq.Ft.	- 50,000 S	q.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$21.89	\$29.28	\$41.13					
Expense	\$8.94	\$10.99	\$13.99					
Expense Ratio	41%	38%	34%					
Cap Rate	8.06%	7.90%	7.72%					
Approximate Market Value Range	\$101	\$144	\$217	5.55%	4.76%			
Bcat/Subcat	•	•	,		L004 1B			

Below 14th Street		Greater than 50,000 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$21.18	\$26.24	\$37.05		
Expense	\$8.38	\$9.73	\$12.37		
Expense Ratio	40%	37 %	33%		
Cap Rate	8.15%	8.06%	7.91%		
Approximate Market Value Range	\$99	\$129	\$195	5.55%	4.76%
Bcat/Subcat	•	•	•	•	L004 1C

Lofts								
Manhattan Other Lofts		Up to 15,	000 Sq.Ft.					
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$22.33	\$30.88	\$43.06					
Expense	\$8.61	\$10.79	\$13.58					
Expense Ratio	39 %	35%	32%					
Cap Rate	9.39%	9.23%	9.07%					
Approximate Market Value Range	\$97	\$144	\$213	5.55%	4.76%			
Bcat/Subcat		•	•	•	L006 1A			

Manhattan Other Lofts		15,000 Sq.Ft 50,000 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$21.89	\$29.28	\$41.13		
Expense	\$8.94	\$10.99	\$13.99		
Expense Ratio	41%	38%	34%		
Cap Rate	9.72%	9.61%	9.48%		
Approximate Market Value Range	\$89	\$127	\$191	5.55%	4.76%
Bcat/Subcat	•	•	,	,	L006 1B

Lofts								
Manhattan Other Lofts	Gre	ater than	50,000 Sq	ı.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$21.18	\$26.24	\$37.05					
Expense	\$8.40	\$9.75	\$12.40					
Expense Ratio	40%	37%	33%					
Cap Rate	9.78%	9.69%	9.54%					
Approximate Market Value Range	\$88	\$114	\$172	5.55%	4.76%			
Bcat/Subcat		•	•	•	L006 1C			

Lofts Outside Manhattan		Up to 20,000 Sq.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$15.85	\$16.37	\$18.58		
Expense	\$4.33	\$4.40	\$4.69		
Expense Ratio	27%	27%	25%		
Cap Rate	10.35%	10.34%	10.30%		
Approximate Market Value Range	\$76	\$79	\$92	5.55%	4.76%
Bcat/Subcat	•		•	•	L007 OA

Lofts								
Lofts Outside Manhattan		Gre	ater than	20,000 Sc	լ.Ft.			
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$15.26	\$15.43	\$15.72					
Expense	\$4.07	\$4.09	\$4.12					
Expense Ratio	27 %	27 %	26%					
Cap Rate	10.45%	10.44%	10.43%					
Approximate Market Value Range	\$74	\$75	\$76	5.55%	4.76%			
Bcat/Subcat	•	•	•	•	L007 OB			

Factories, Warehouses, Self Storage Facilities								
Citywide Factories & Warehouses			Up to 5,0	00 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$15.39	\$16.46	\$21.12					
Expense	\$4.15	\$4.30	\$4.91					
Expense Ratio	27 %	26 %	23%					
Cap Rate	9.88%	9.86%	9.79%					
Approximate Market Value Range	\$77	\$83	\$111	5.55%	4.76%			
Bcat/Subcat	•			•	1020 CA			

Citywide Factories & Warehou	ses	low Median High '			
	Low	Median	High	1	Effective Tax Rate
Income	\$12.29	\$15.23	\$16.83		
Expense	\$3.43	\$3.81	\$4.00		
Expense Ratio	28%	25%	24%		
Cap Rate	9.86%	9.82%	9.80%		
Approximate Market Value Range	\$61	\$78	\$88	5.55%	4.76%
Bcat/Subcat	·			•	1020 CB

Factories, Warehouses, Self Storage Facilities								
Citywide Factories & Warehouse	20,0	01 Sq.Ft	50,000 Sq	.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$10.36	\$13.61	\$15.70					
Expense	\$3.15	\$3.60	\$3.86					
Expense Ratio	30%	26 %	25%					
Cap Rate	9.98%	9.91%	9.87%					
Approximate Market Value Range	\$49	\$68	\$81	5.55%	4.76%			
Bcat/Subcat	•			•	1020 CC			

Citywide Factories & Warehous	ses	Greater than 50,000 Sq.Ft.				
	Low	Median	High	Vacancy Rate	Effective Tax Rate	
Income	\$9.89	\$11.62	\$15.48			
Expense	\$3.18	\$3.45	\$3.99			
Expense Ratio	32%	30%	26%			
Cap Rate	10.04%	9.99%	9.91%			
Approximate Market Value Range	\$45	\$55	\$78	5.55%	4.76%	
Bcat/Subcat	•				1020 CD	

Factories, Warehouses, Self Storage Facilities							
Citywide Self Storage Facilities			Up to 42,2	200 Sq.Ft.			
	Low	Low Median High Vacancy E					
Income	\$13.64	\$15.24	\$19.45				
Expense	\$5.34	\$5.74	\$6.74				
Expense Ratio	39 %	38%	35%				
Cap Rate	8.70%	8.60%	8.38%				
Approximate Market Value Range	\$62	\$71	\$97	5.55%	4.76%		
Bcat/Subcat	•				S003 C		

Parking Garages									
South of 34th Street									
	Low	Median	High	Vacancy Rate	Effective Tax Rate				
Income	\$25.63	\$31.06	\$39.86						
Expense	\$4.81	\$5.27	\$5.95						
Expense Ratio	19%	17%	15%						
Cap Rate	9.51%	9.46%	9.40%						
Approximate Market Value Range	\$146	\$181	\$239	5.55%	4.76%				
Bcat/Subcat	'	•	•	•	G030				

34th Street to 96th Street					
	Low	Median	High	Vacancy Rate	Effective Tax Rate
Income	\$25.63	\$31.06	\$39.86		
Expense	\$4.81	\$5.27	\$5.95		
Expense Ratio	19%	17%	15%		
Cap Rate	9.39%	9.34%	9.27%		
Approximate Market Value Range	\$147	\$183	\$242	5.55%	4.76%
Bcat/Subcat	•	•		•	G031

Parking/Repair Garages									
Manh North of 96th St. and Outer Boroughs									
	Low	Median	High	Vacancy Rate	Effective Tax Rate				
Income	\$13.46	\$18.73	\$27.15						
Expense	\$4.37	\$5.27	\$6.53						
Expense Ratio	32%	28%	24%						
Cap Rate	9.99%	9.90%	9.80%						
Approximate Market Value Range	\$62	\$92	\$142	5.55%	4.76%				
Bcat/Subcat	•	•		•	G040				

Car Wash/Lube/Miscellaneous Garages								
Up to 96th Street								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$25.63	\$31.06	\$39.86					
Expense	\$4.88	\$5.36	\$6.06					
Expense Ratio	19%	17 %	15%					
Cap Rate	9.37%	9.31%	9.23%					
Approximate Market Value Range	\$147	\$183	\$242	5.55%	4.76%			
Bcat/Subcat	•		•	•	G018			

Manh North of 96th Street and Outer Boroughs								
	Low	Median	High	Vacancy Rate	Effective Tax Rate			
Income	\$13.68	\$17.45	\$24.77					
Expense	\$5.01	\$5.83	\$7.28					
Expense Ratio	37%	33%	29%					
Cap Rate	9.92%	9.85%	9.75%					
Approximate Market Value Range	\$59	\$80	\$121	5.55%	4.76%			
Bcat/Subcat GC								

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated

Manhattar	Vacancy Rate	Bcat/Subcat			
Post-1973 Rental Elevator Buildings				4%	RU33
Post-1973 Cooperative Elevator Bui	ldings			4%	CU33
Post-1973 Condominium Elevator Bu	uildings			4%	EU33
Post-1973 Condo-Coops/Condo-Ren	tal Elevat	or Buildir	ngs	4%	DU33
	Low	Median	High	-	Effective Tax Rate
Income	\$37.73	\$45.76	\$51.82		
Expense	\$16.30	\$18.38	\$19.86		
Expense Ratio	43%	40%	38%		
Cap Rate	6.70%	6.70%	6.70%		
Approximate Market Value Range	\$171	\$219	\$256		5.80%

Outer-borou	Vacancy Rate	Bcat/Subcat			
Post-1973 Rental Elevator Buildings				2%	RU33
Post-1973 Cooperative Elevator Bui	ldings			2%	CU33
Post-1973 Condominium Elevator B	uildings			2%	EU33
Post-1973 Condo-Coops/Condo-Ren	tal Elevat	or Buildir	ngs	2%	DU33
	Low	Median	High	-	Effective Tax Rate
Income	\$15.75	\$19.81	\$25.29		
Expense	\$9.54	\$11.51	\$14.06		
Expense Ratio	61%	58%	56%		
Cap Rate	8.05%	7.18%	6.70%		
Approximate Market Value Range	\$45	\$64	\$90		5.80%

Income = Gross Income per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated

Manhatta	Vacancy Rate	Bcat/Subcat			
Pre-1974 Rental Elevator Buildings				5%	RU32
Pre-1974 Cooperative Elevator Build	dings			5%	CU32
Pre-1974 Condominium Elevator Bu	ildings			5%	EU32
Pre-1974 Condo-Coops/Condo-Rent	Pre-1974 Condo-Coops/Condo-Rental Elevator Buildings 5%				DU32
	Low	Median	High	-	Effective Tax Rate
Income	\$32.58	\$40.81	\$49.07		
Expense	\$14.88	\$17.12	\$19.20		
Expense Ratio	46%	42%	39%		
Cap Rate	6.70%	6.70%	6.70%		
Approximate Market Value Range	\$142	\$190	\$239		5.80%

Outer-borou	Vacancy Rate	Bcat/Subcat			
Pre-1974 Rental Elevator Buildings				1%	RU32
Pre-1974 Cooperative Elevator Build	dings			1%	CU32
Pre-1974 Condominium Elevator Bu	ildings			1%	EU32
Pre-1974 Condo-Coops/Condo-Rent	al Elevato	r Buildin	gs	1%	DU32
	Low	Median	High	-	Effective Tax Rate
Income	\$14.03	\$17.30	\$20.75		
Expense	\$8.68	\$10.30	\$11.96		
Expense Ratio	62 %	60%	58%		
Cap Rate					
Approximate Market Value Range	\$37	\$52	\$68		5.80%

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Unregulated

Manhattai	vacancy Rate	Bcat/Subcat			
Rental Walk-Ups				3%	RU31
Cooperative Walk-Ups				3%	CU31
Condominium Walk-Ups				3%	EU31
Condo-Coops/Condo-Rental Walk-Up	os			3%	DU31
	Low	Median	High		Effective Tax
	LOW	Mediaii	nigii	_	Rate
Income	\$35.70	\$45.20	\$55.07		
Expense	\$15.75	\$18.24	\$20.63		
Expense Ratio	44%	40%	37%		
Cap Rate					
Approximate Market Value Range	\$160	\$216	\$276		5.80%

Outer-borou	Vacancy Rate	Bcat/Subcat			
Rental Walk-Ups				1%	RU31
Cooperative Walk-Ups				1%	CU31
Condominium Walk-Ups				1%	EU31
Condo-Coops/Condo-Rental Walk-Սբ	os			1%	DU31
	Low	Median	High	-	Effective Tax Rate
Income	\$14.06	\$19.22	\$26.01		
Expense	\$8.69	\$11.23	\$14.39		
Expense Ratio	62 %	58%	55%		
Cap Rate					
Approximate Market Value Range	\$37	\$61	\$93		5.80%

Income = Gross Income per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated

Manhattaı	Vacancy Rate	Bcat/Subcat			
Post-1973 Rental Elevator Buildings				4%	RR33
Post-1973 Cooperative Elevator Bui	ldings			4%	CR33
	Low	Modian	∐iah		Effective Tax
	LOW	Median Hig	High	-	Rate
Income	\$20.28	\$37.14	\$48.00		
Expense	\$11.11	\$16.14	\$18.94		
Expense Ratio	55%	43%	39%		
Cap Rate	7.11%	6.70%	6.70%		
Approximate Market Value Range	\$71	\$168	\$233		5.80%

Outer-borou	Vacancy Rate	Bcat/Subcat			
Post-1973 Rental Elevator Buildings				2%	RR33
Post-1973 Cooperative Elevator Bui	ldings			2%	CR33
	Low	Median	High	-	Effective Tax Rate
Income	\$12.35	\$17.08	\$23.76		
Expense	\$7.82	\$10.20	\$13.36		
Expense Ratio	63%	60%	56%		
Cap Rate	9.33%	7.71%	6.70%		
Approximate Market Value Range	\$30	\$51	\$83		5.80%

Income = Gross Income per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated

Manhattar Pre-1974 Rental Elevator Buildings Pre-1974 Cooperative Elevator Build	Rate 3% 3%	Bcat/Subcat RR32 CR32			
·	Low	Median	High	-	Effective Tax Rate
Income	\$15.75	\$19.69	\$29.46		
Expense	\$9.51	\$10.91	\$13.98		
Expense Ratio	60%	55%	47 %		
Cap Rate	8.05%	7.20%	6.70%		
Approximate Market Value Range	\$45	\$68	\$124		5.80%

Outer-borou	Vacancy Rate	Bcat/Subcat			
Pre-1974 Rental Elevator Buildings				2%	RR32
Pre-1974 Cooperative Elevator Build	dings			2%	CR32
	Low	Median	High	-	Effective Tax Rate
Income	\$11.99	\$14.06	\$16.95		
Expense	\$7.63	\$8.69	\$10.13		
Expense Ratio	64%	62%	60%		
Cap Rate	9.52%	8.59%	7.74%		
Approximate Market Value Range	\$28	\$37	\$50		5.80%

Income = Gross Income per sq.ft.

Apartment Buildings with More Than 10 Units Including Rental Buildings, Cooperatives and Condominiums Residential Regulated

Manhatta Rental Walk-Ups Cooperative Walk-Ups	Rate 3% 3%	Bcat/Subcat RR31 CR31			
	Low	Median	High	-	Effective Tax Rate
Income	\$16.48	\$23.93	\$36.76		
Expense	\$9.78	\$12.30	\$16.04		
Expense Ratio	59%	51%	44%		
Cap Rate	7.85%	6.70%	6.70%		
Approximate Market Value Range	\$49	\$93	\$166		5.80%

Outer-borou	Vacancy Rate	Bcat/Subcat			
Rental Walk-Ups				2%	RR31
Cooperative Walk-Ups				2%	CR31
	Low	Median	High	-	Effective Tax Rate
Income	\$12.51	\$14.99	\$18.54		
Expense	\$7.90	\$9.16	\$10.90		
Expense Ratio	63%	61%	59 %		
Cap Rate	9.25%	8.27%	7.40%		
Approximate Market Value Range	\$31	\$41	\$58		5.80%

Income = Gross Income per sq.ft.

	LUXURY / SUPER LUXURY								
Rooms Less than	106	Rooms Between	106-378	Rooms Greater than	378				
Typical Total Income per Room Range	\$125,599 - \$283,937	Typical Total Income per Room Range	\$95,057 - \$199,889	Typical Total Income per Room Range	\$104,589-\$151,209				
Expense Ratio	50%-70%	Expense Ratio	50% - 78%	Expense Ratio	50%-78%				
Minimum Occupancy Rate	76%	Minimum Occupancy Rate	73%	Minimum Occupancy Rate	81%				
Base Cap Rate	8.80%	Base Cap Rate	9.05%	Base Cap Rate	8.95%				

	Class 1							
Rooms Less than	94	Rooms Between	94 - 300	Rooms Greater than	300			
Typical Total		Typical Total		Typical Total Income				
Income per Room	\$92,092 - \$223,712	Income per Room	1 5/0 //4 - 5115 /14	Typical Total Income per Room Range	\$72,468 - \$109,207			
Range		Range		per koom kange				
Expense Ratio	46% - 69%	Expense Ratio	46% - 70%	Expense Ratio	46% - 77%			
Minimum	67%	Minimum	76%	Minimum Occupancy	84%			
Occupancy Rate	07/0	Occupancy Rate	/0/0	Rate	04 / ₀			
Base Cap Rate	9.95%	Base Cap Rate	9.85%	Base Cap Rate	9.65%			

		-	Class 2		
Rooms Less than	81	Rooms Between	81 - 220	Rooms Greater than	220
Typical Total		Typical Total		Typical Total Income	
Income per Room	\$43,505 - \$84,027	Income per Room	\$52,123 - \$81,768	Typical Total Income	\$52,570 - \$77,113
Range		Range		per Room Range	
Expense Ratio	44% - 66%	Expense Ratio	44% - 68%	Expense Ratio	44% - 70%
Minimum	7.40/	Minimum	77%	Minimum Occupancy	70%
Occupancy Rate	74%	Occupancy Rate	11%	Rate	78%
Base Cap Rate	10.35%	Base Cap Rate	10.25%	Base Cap Rate	10.00%

			Class 3			
Rooms Less than	45	Rooms Between	45 - 105	Rooms Greater than	105	
Typical Total		Typical Total		Typical Total Income		
Income per Room	\$37,646 - \$59,165	Income per Room	\$29,501 - \$50,736	Typical Total Income per Room Range	\$37,926 - \$56,673	
Range		Range		per koom kange		
Expense Ratio	42% - 72%	Expense Ratio	42% - 71%	Expense Ratio	42% - 70%	
Minimum	70%	Minimum	67%	Minimum Occupancy	740/	
Occupancy Rate	70%	Occupancy Rate	0/%	Rate	76 %	
Base Cap Rate	11.15%	Base Cap Rate	11.10%	Base Cap Rate	10.85%	

		-	Class 4		
Rooms Less than	32	Rooms Between	32 - 69	Rooms Greater than	69
Typical Total Income per Room Range	\$19,674 - \$35,908	Typical Total Income per Room Range	\$18,490 - \$35,982	Typical Total Income per Room Range	\$18,250 - \$32,539
Expense Ratio	31% - 57%	Expense Ratio	31% - 61%	Expense Ratio	31% - 56%
Minimum Occupancy Rate	58%	Minimum Occupancy Rate	58%	Minimum Occupancy Rate	71%
Base Cap Rate	11.55%	Base Cap Rate	11.40%	Base Cap Rate	11.30%

Income and Expense Trend Factors	•	
	Median	Median
Guidelines Category	Income	Expense
	Trend	Trend
	Factor	Factor
Citywide Garages	3.06%	2.85%
Citywide Factories/Warehouses/Storage	3.30%	2.62%
Manhattan Retail South of 125th St. and Downtown Brooklyn	3.97%	2.75%
Manhattan Retail North of 125th St. and Outer-Boroughs	2.83%	2.39%
Citywide Lofts	4.62%	3.00%
Manhattan Office Class A/B/T and Downtown Brooklyn Office Class A	3.49%	2.47%
Manhattan Office Non Class A/B/T South of 110th St.	4.24%	2.54%
Manhattan Office Non Class A/B/T North of 110th St. and Outer-Boroughs Office	2.74%	2.20%

	Income and Expense Trend	Factors	
	Guidelines Category	Median Income	Median Expense
		Trend Factor	Trend Factor
Outer Borough	Regulated Walk Up Buildings	3.60%	1.90%
	Regulated Pre-73 Elevator Buildings	4.00%	2.00%
	Regulated Post-73 Elevator Buildings	3.00%	2.30%
	Unregulated Walk Up Buildings	3.30%	1.90%
	Unregulated Pre-73 Elevator Buildings	3.40%	0.60%
	Unregulated Post-73 Elevator Buildings	3.00%	1.50%
Manhattan	Regulated Walk Up Buildings	3.60%	1.90%
	Regulated Pre-73 Elevator Buildings	3.90%	1.90%
	Regulated Post-73 Elevator Buildings	2.40%	3.40%
	Unregulated Walk Up Buildings	3.30%	2.40%
	Unregulated Pre-73 Elevator Buildings	3.30%	2.40%
	Unregulated Post-73 Elevator Buildings	2.50%	3.50%

	Including Rental Buildings, C	ooperat	ives and	Condomir	niums	
Borough	Neighborhood	Bcat	Sub Bcat	Median Income Per Sq. Ft.	Gross Income Multiplier	Inco Gro
Manhattan	ALPHABET CITY	RX11	С	30.79	13.53	R11
Manhattan	ALPHABET CITY	CX10	Α	37.66	12.1	C10
Manhattan	CHELSEA	RX12	D	36.68	14.42	R12
Manhattan	CHELSEA	CX12	С	56.25	12.96	C12
Manhattan	CHINATOWN	RX10	В	22.53	11.48	R10
Manhattan	CHINATOWN	CX09	I	24	12.72	C0
Manhattan	CIVIC CENTER	RX10	Н	22.53	11.43	R10
Manhattan	CIVIC CENTER	CX09	В	24	10.16	C09
Manhattan	CLINTON	RX11	D	30.79	13.9	R11
Manhattan	CLINTON	CX10	В	37.66	12.26	C10
Manhattan	EAST VILLAGE	RX11	D	30.79	13.9	R11
Manhattan	EAST VILLAGE	CX10	С	37.66	12.46	C10
Manhattan	FASHION	RX12	D	36.68	14.42	R12
Manhattan	FASHION	CX11	В	49.91	12.79	C 11
Manhattan	FINANCIAL	RX12	J	36.68	13.65	R12
Manhattan	FINANCIAL	CX12	J	56.25	14.6	C12
Manhattan	FLATIRON	RX12	D	36.68	14.42	R12
Manhattan	FLATIRON	CX11	В	49.91	12.79	C11
Manhattan	GRAMERCY	RX12	Е	36.68	14.88	R12
Manhattan	GRAMERCY	CX12	G	56.25	13.08	C12
Manhattan	GREENWICH VILLAGE-CENTRAL	RX12	D	36.68	14.42	R12
Manhattan	GREENWICH VILLAGE-CENTRAL	CX11	D	49.91	13.23	C11
Manhattan	GREENWICH VILLAGE-WEST	RX12	D	36.68	14.42	R12
Manhattan	GREENWICH VILLAGE-WEST	CX12	В	56.25	12.79	C12
Manhattan	HARLEM-CENTRAL	RX09	Α	19.27	8.64	R09
Manhattan	HARLEM-CENTRAL	CX06	G	18.3	10.3	C06
Manhattan	HARLEM-EAST	RX08	Α	17.57	9.59	R08
Manhattan	HARLEM-EAST	CX07	Α	20.74	7.94	C07
Manhattan	HARLEM-UPPER	RX09	Α	19.27	8.64	R09

	Apartment Buildings with Less Than 11 Units								
	Including Rental Buildings, Cooperatives and Condominiums								
Borough	Neighborhood	Bcat	Sub Bcat	Median Income Per Sq. Ft.	Gross Income Multiplier	Income Group			
Manhattan	ALPHABET CITY	RX11	С	30.79	13.53	R11C			
Manhattan	ALPHABET CITY	CX10	Α	37.66	12.1	C10A			
Manhattan	CHELSEA	RX12	D	36.68	14.42	R12D			
Manhattan	CHELSEA	CX12	С	56.25	12.96	C12C			
Manhattan	CHINATOWN	RX10	В	22.53	11.48	R10B			
Manhattan	CHINATOWN	CX09	ı	24	12.72	C09I			
Manhattan	CIVIC CENTER	RX10	Н	22.53	11.43	R10H			
Manhattan	CIVIC CENTER	CX09	В	24	10.16	C09B			
Manhattan	CLINTON	RX11	D	30.79	13.9	R11D			
Manhattan	CLINTON	CX10	В	37.66	12.26	C10B			
Manhattan	EAST VILLAGE	RX11	D	30.79	13.9	R11D			
Manhattan	EAST VILLAGE	CX10	С	37.66	12.46	C10C			
Manhattan	FASHION	RX12	D	36.68	14.42	R12D			
Manhattan	FASHION	CX11	В	49.91	12.79	C11B			
Manhattan	FINANCIAL	RX12	J	36.68	13.65	R12J			
Manhattan	FINANCIAL	CX12	J	56.25	14.6	C12J			
Manhattan	FLATIRON	RX12	D	36.68	14.42	R12D			
Manhattan	FLATIRON	CX11	В	49.91	12.79	C11B			
Manhattan	GRAMERCY	RX12	Е	36.68	14.88	R12E			
Manhattan	GRAMERCY	CX12	G	56.25	13.08	C12G			
Manhattan	GREENWICH VILLAGE-CENTRAL	RX12	D	36.68	14.42	R12D			
Manhattan	GREENWICH VILLAGE-CENTRAL	CX11	D	49.91	13.23	C11D			
Manhattan	GREENWICH VILLAGE-WEST	RX12	D	36.68	14.42	R12D			
Manhattan	GREENWICH VILLAGE-WEST	CX12	В	56.25	12.79	C12B			
Manhattan	HARLEM-CENTRAL	RX09	Α	19.27	8.64	R09A			
Manhattan	HARLEM-CENTRAL	CX06	G	18.3	10.3	C06G			
Manhattan	HARLEM-EAST	RX08	Α	17.57	9.59	R08A			
Manhattan	HARLEM-EAST	CX07	Α	20.74	7.94	C07A			
Manhattan	HARLEM-UPPER	RX09	Α	19.27	8.64	R09A			

Manhattan	HARLEM-UPPER	CX05	Α	17.31	7.11	C05A
Manhattan	HARLEM-WEST	RX01	Α	10.58	6.47	R01A
Manhattan	HARLEM-WEST	CX01	J	10.58	5.21	C01J
Manhattan	INWOOD	RX09	Α	19.27	8.64	R09A
Manhattan	INWOOD	CX02	Α	14.6	7.34	C02A
Manhattan	JAVITS CENTER	RX12	С	36.68	13.31	R12C
Manhattan	JAVITS CENTER	CX10	В	37.66	12.26	C10B
Manhattan	KIPS BAY	RX12	D	36.68	14.42	R12D
Manhattan	KIPS BAY	CX11	В	49.91	12.79	C11B
Manhattan	LITTLE ITALY	RX12	D	36.68	14.42	R12D
Manhattan	LITTLE ITALY	CX11	С	49.91	12.8	C11C
Manhattan	LOWER EAST SIDE	RX10	В	22.53	11.48	R10B
Manhattan	LOWER EAST SIDE	CX09	F	24	10.65	C09F
Manhattan	MANHATTAN VALLEY	RX09	Α	19.27	8.64	R09A
Manhattan	MANHATTAN VALLEY	CX04	Α	16.32	7.75	C04A
Manhattan	MIDTOWN CBD	RX12	J	36.68	13.65	R12J
Manhattan	MIDTOWN CBD	CX12	J	56.25	14.6	C12J
Manhattan	MIDTOWN EAST	RX12	D	36.68	14.42	R12D
Manhattan	MIDTOWN EAST	CX10	F	37.66	12.68	C10F
Manhattan	MIDTOWN WEST	RX12	E	36.68	14.88	R12E
Manhattan	MIDTOWN WEST	CX12	Н	56.25	13.51	C12H
Manhattan	MORNINGSIDE HEIGHTS	RX09	Α	19.27	8.64	R09A
Manhattan	MORNINGSIDE HEIGHTS	CX08	В	21.77	9.45	C08B
Manhattan	MURRAY HILL	RX12	D	36.68	14.42	R12D
Manhattan	MURRAY HILL	CX12	E	56.25	12.99	C12E
Manhattan	ROOSEVELT ISLAND	RX07	Α	16.6	9.47	R07A
Manhattan	ROOSEVELT ISLAND	CX06	F	18.3	10.11	C06F
Manhattan	SOHO	RX12	D	36.68	14.42	R12D
Manhattan	SOHO	CX10	F	37.66	12.68	C10F
Manhattan	SOUTHBRIDGE	RX11	С	30.79	13.53	R11C
Manhattan	SOUTHBRIDGE	CX09	Н	24	11.36	C09H
Manhattan	TRIBECA	RX10	В	22.53	11.48	R10B
Manhattan	TRIBECA	CX10	В	37.66	12.26	C10B
Manhattan	UPPER EAST SIDE (59-79)	RX12	E	36.68	14.88	R12E
Manhattan	UPPER EAST SIDE (59-79)	CX11	F	49.91	13.48	C11F

Manhattan	UPPER EAST SIDE (79-96)	RX12	D	36.68	14.42	R12D
Manhattan	UPPER EAST SIDE (79-96)	CX10	С	37.66	12.46	C10C
Manhattan	UPPER EAST SIDE (96-110)	RX09	В	19.27	11.43	R09B
Manhattan	UPPER EAST SIDE (96-110)	CX09	Α	24	10.02	C09A
Manhattan	UPPER WEST SIDE (59-79)	RX11	С	30.79	13.53	R11C
Manhattan	UPPER WEST SIDE (59-79)	CX10	В	37.66	12.26	C10B
Manhattan	UPPER WEST SIDE (79-96)	RX12	С	36.68	13.31	R12C
Manhattan	UPPER WEST SIDE (79-96)	CX10	Α	37.66	12.1	C10A
Manhattan	UPPER WEST SIDE (96-116)	RX11	В	30.79	11.42	R11B
Manhattan	UPPER WEST SIDE (96-116)	CX09	С	24	10.35	C09C
Manhattan	WASHINGTON HEIGHTS LOWER	RX07	Α	16.6	9.47	R07A
Manhattan	WASHINGTON HEIGHTS LOWER	CX05	Α	17.31	7.11	C05A
Manhattan	WASHINGTON HEIGHTS UPPER	RX05	Α	14.29	10.19	R05A
Manhattan	WASHINGTON HEIGHTS UPPER	CX02	Α	14.6	7.34	C02A
Bronx	BATHGATE	RX05	Α	14.29	10.19	R05A
Bronx	BATHGATE	CX05	Α	17.31	7.11	C05A
Bronx	BAYCHESTER	RX08	Α	17.57	9.59	R08A
Bronx	BAYCHESTER	CX02	F	14.6	8.88	C02F
Bronx	BEDFORD PARK/NORWOOD	RX07	Α	16.6	9.47	R07A
Bronx	BEDFORD PARK/NORWOOD	CX04	Α	16.32	7.75	C04A
Bronx	BELMONT	RX06	Α	14.95	9.86	R06A
Bronx	BELMONT	CX05	Α	17.31	7.11	C05A
Bronx	BRONX PARK	RX03	Α	11.91	8.96	R03A
Bronx	BRONX PARK	CX01	J	10.58	5.21	C01J
Bronx	BRONXDALE	RX07	Α	16.6	9.47	R07A
Bronx	BRONXDALE	CX07	D	20.74	9.32	C07D
Bronx	CASTLE HILL/UNIONPORT	RX04	Α	13.03	9.27	R04A
Bronx	CASTLE HILL/UNIONPORT	CX04	С	16.32	8.99	C04C
Bronx	CITY ISLAND	RX07	Α	16.6	9.47	R07A
Bronx	CITY ISLAND	CX05	Α	17.31	7.11	C05A
Bronx	COUNTRY CLUB	RX06	Α	14.95	9.86	R06A
Bronx	COUNTRY CLUB	CX05	D	17.31	8.99	C05D
Bronx	CROTONA PARK	RX04	Α	13.03	9.27	R04A
Bronx	CROTONA PARK	CX04	С	16.32	8.99	C04C
Bronx	EAST TREMONT	RX04	Α	13.03	9.27	R04A

Bronx	EAST TREMONT	CX05	В	17.31	8.46	C05B
Bronx	FIELDSTON	RX05	Α	14.29	10.19	R05A
Bronx	FIELDSTON	CX05	Н	17.31	10.16	C05H
Bronx	FORDHAM	RX03	Α	11.91	8.96	R03A
Bronx	FORDHAM	CX04	A	16.32	7.75	C04A
Bronx	HIGHBRIDGE/MORRIS HEIGHTS	RX04	Α	13.03	9.27	R04A
Bronx	HIGHBRIDGE/MORRIS HEIGHTS	CX02	F	14.6	8.88	C02F
Bronx	HUNTS POINT	RX04	Α	13.03	9.27	R04A
Bronx	HUNTS POINT	CX02	D	14.6	8.36	C02D
Bronx	KINGSBRIDGE HTS/UNIV HTS	RX03	Α	11.91	8.96	R03A
Bronx	KINGSBRIDGE HTS/UNIV HTS	CX05	D	17.31	8.99	C05D
Bronx	KINGSBRIDGE/JEROME PARK	RX05	Α	14.29	10.19	R05A
Bronx	KINGSBRIDGE/JEROME PARK	CX02	G	14.6	8.96	C02G
Bronx	MELROSE/CONCOURSE	RX04	А	13.03	9.27	R04A
Bronx	MELROSE/CONCOURSE	CX04	Α	16.32	7.75	C04A
Bronx	MORRIS PARK/VAN NEST	RX06	Α	14.95	9.86	R06A
Bronx	MORRIS PARK/VAN NEST	CX05	В	17.31	8.46	C05B
Bronx	MORRISANIA/LONGWOOD	RX03	Α	11.91	8.96	R03A
Bronx	MORRISANIA/LONGWOOD	CX02	Α	14.6	7.34	C02A
Bronx	MOTT HAVEN/PORT MORRIS	RX04	Α	13.03	9.27	R04A
Bronx	MOTT HAVEN/PORT MORRIS	CX02	Α	14.6	7.34	C02A
Bronx	MOUNT HOPE/MOUNT EDEN	RX06	Α	14.95	9.86	R06A
Bronx	MOUNT HOPE/MOUNT EDEN	CX07	С	20.74	8.96	C07C
Bronx	PARKCHESTER	RX04	Α	13.03	9.27	R04A
Bronx	PARKCHESTER	CX04	Α	16.32	7.75	C04A
Bronx	PELHAM GARDENS	RX06	Α	14.95	9.86	R06A
Bronx	PELHAM GARDENS	CX05	J	17.31	11.95	C05J
Bronx	PELHAM PARKWAY NORTH	RX07	Α	16.6	9.47	R07A
Bronx	PELHAM PARKWAY NORTH	CX06	С	18.3	9.46	C06C
Bronx	PELHAM PARKWAY SOUTH	RX04	Α	13.03	9.27	R04A
Bronx	PELHAM PARKWAY SOUTH	CX02	В	14.6	8.34	C02B
Bronx	RIVERDALE	RX06	Α	14.95	9.86	R06A
Bronx	RIVERDALE	CX06	С	18.3	9.46	C06C
Bronx	SCHUYLERVILLE/PELHAM BAY	RX07	Α	16.6	9.47	R07A
Bronx	SCHUYLERVILLE/PELHAM BAY	CX07	С	20.74	8.96	C07C

Drany	COLINDVIEW	LDVOE	Ι	14.20	10.10	I DOE A
Bronx	SOUNDVIEW	RX05	A	14.29	10.19	R05A
Bronx	SOUNDVIEW	CX04	С	16.32	8.99	C04C
Bronx	THROGS NECK	RX06	Α	14.95	9.86	R06A
Bronx	THROGS NECK	CX06	С	18.3	9.46	C06C
Bronx	WAKEFIELD	RX04	Α	13.03	9.27	R04A
Bronx	WAKEFIELD	CX02	G	14.6	8.96	C02G
Bronx	WESTCHESTER	RX03	Α	11.91	8.96	R03A
Bronx	WESTCHESTER	CX02	E	14.6	8.41	C02E
Bronx	WILLIAMSBRIDGE	RX03	Α	11.91	8.96	R03A
Bronx	WILLIAMSBRIDGE	CX02	F	14.6	8.88	C02F
Bronx	WOODLAWN	RX06	Α	14.95	9.86	R06A
Bronx	WOODLAWN	CX05	В	17.31	8.46	C05B
Brooklyn	BATH BEACH	RX05	В	14.29	10.68	R05B
Brooklyn	BATH BEACH	CX04	T	16.32	10.1	C04I
Brooklyn	BAY RIDGE	RX06	В	14.95	11.12	R06B
Brooklyn	BAY RIDGE	CX06	G	18.3	10.3	C06G
Brooklyn	BEDFORD STUYVESANT	RX01	Α	10.58	6.47	R01A
Brooklyn	BEDFORD STUYVESANT	CX01	С	10.58	5.12	C01C
Brooklyn	BENSONHURST	RX05	Α	14.29	10.19	R05A
Brooklyn	BENSONHURST	CX04	С	16.32	8.99	C04C
Brooklyn	BERGEN BEACH	RX06	В	14.95	11.12	R06B
Brooklyn	BERGEN BEACH	CX04	ı	16.32	10.1	C04I
Brooklyn	BOERUM HILL	RX10	С	22.53	13.45	R10C
Brooklyn	BOERUM HILL	CX09	1	24	12.72	C09I
Brooklyn	BOROUGH PARK	RX05	В	14.29	10.68	R05B
Brooklyn	BOROUGH PARK	CX04	F	16.32	9.19	C04F
Brooklyn	BRIGHTON BEACH	RX09	С	19.27	13.25	R09C
Brooklyn	BRIGHTON BEACH	CX05	J	17.31	11.95	C05J
Brooklyn	BROOKLYN HEIGHTS	RX11	С	30.79	13.53	R11C
Brooklyn	BROOKLYN HEIGHTS	CX09	J	24	13.02	C09J
Brooklyn	BROWNSVILLE	RX01	Α	10.58	6.47	R01A
Brooklyn	BROWNSVILLE	CX02	D	14.6	8.36	C02D
Brooklyn	BUSH TERMINAL	RX01	Α	10.58	6.47	R01A
Brooklyn	BUSH TERMINAL	CX01	J	10.58	5.21	C01J
Brooklyn	BUSHWICK	RX05	Α	14.29	10.19	R05A

Brooklyn	BUSHWICK	CX02	G	14.6	8.96	C02G
Brooklyn	CANARSIE	RX03	В	11.91	11.08	R03B
Brooklyn	CANARSIE	CX05	D	17.31	8.99	C05D
Brooklyn	CARROLL GARDENS	RX07	В	16.6	10.72	R07B
Brooklyn	CARROLL GARDENS	CX05	1	17.31	11.45	C05I
Brooklyn	CLINTON HILL	RX10	В	22.53	11.48	R10B
Brooklyn	CLINTON HILL	CX08	F	21.77	10.72	C08F
Brooklyn	COBBLE HILL	RX11	E	30.79	15.19	R11E
Brooklyn	COBBLE HILL	CX09	J	24	13.02	C09J
Brooklyn	COBBLE HILL-WEST	RX10	С	22.53	13.45	R10C
Brooklyn	COBBLE HILL-WEST	CX06	J	18.3	12.75	C06J
Brooklyn	CONEY ISLAND	RX04	В	13.03	11.2	R04B
Brooklyn	CONEY ISLAND	CX02	J	14.6	9.3	C02J
Brooklyn	CROWN HEIGHTS	RX07	В	16.6	10.72	R07B
Brooklyn	CROWN HEIGHTS	CX06	С	18.3	9.46	C06C
Brooklyn	CYPRESS HILLS	RX04	Α	13.03	9.27	R04A
Brooklyn	CYPRESS HILLS	CX02	F	14.6	8.88	C02F
Brooklyn	DOWNTOWN-FULTON FERRY	RX10	В	22.53	11.48	R10B
Brooklyn	DOWNTOWN-FULTON FERRY	CX09	F	24	10.65	C09F
Brooklyn	DOWNTOWN-FULTON MALL	RX09	В	19.27	11.43	R09B
Brooklyn	DOWNTOWN-FULTON MALL	CX09	G	24	11.07	C09G
Brooklyn	DOWNTOWN-METROTECH	RX11	В	30.79	11.42	R11B
Brooklyn	DOWNTOWN-METROTECH	CX09	F	24	10.65	C09F
Brooklyn	DYKER HEIGHTS	RX07	В	16.6	10.72	R07B
Brooklyn	DYKER HEIGHTS	CX05	F	17.31	9.38	C05F
Brooklyn	EAST NEW YORK	RX01	Α	10.58	6.47	R01A
Brooklyn	EAST NEW YORK	CX01	В	10.58	5.09	C01B
Brooklyn	FLATBUSH-CENTRAL	RX04	В	13.03	11.2	R04B
Brooklyn	FLATBUSH-CENTRAL	CX04	I	16.32	10.1	C04I
Brooklyn	FLATBUSH-EAST	RX06	Α	14.95	9.86	R06A
Brooklyn	FLATBUSH-EAST	CX05	В	17.31	8.46	C05B
Brooklyn	FLATBUSH-LEFFERTS GARDEN	RX04	В	13.03	11.2	R04B
Brooklyn	FLATBUSH-LEFFERTS GARDEN	CX02	J	14.6	9.3	C02J
Brooklyn	FLATBUSH-NORTH	RX01	Α	10.58	6.47	R01A
Brooklyn	FLATBUSH-NORTH	CX01	С	10.58	5.12	C01C

Brooklyn	FLATLANDS	RX09	В	19.27	11.43	R09B
Brooklyn	FLATLANDS	CX05	1	17.31	11.45	C05I
Brooklyn	FORT GREENE	RX11	E	30.79	15.19	R11E
Brooklyn	FORT GREENE	CX10	J	37.66	14.89	C10J
Brooklyn	GOWANUS	RX10	В	22.53	11.48	R10B
Brooklyn	GOWANUS	CX09	Α	24	10.02	C09A
Brooklyn	GRAVESEND	RX05	Α	14.29	10.19	R05A
Brooklyn	GRAVESEND	CX04	В	16.32	8.82	C04B
Brooklyn	GREENPOINT	RX10	В	22.53	11.48	R10B
Brooklyn	GREENPOINT	CX09	С	24	10.35	C09C
Brooklyn	KENSINGTON	RX07	В	16.6	10.72	R07B
Brooklyn	KENSINGTON	CX07	E	20.74	9.39	C07E
Brooklyn	MADISON	RX08	В	17.57	10.91	R08B
Brooklyn	MADISON	CX06	J	18.3	12.75	C06J
Brooklyn	MANHATTAN BEACH	RX05	В	14.29	10.68	R05B
Brooklyn	MANHATTAN BEACH	CX02	J	14.6	9.3	C02J
Brooklyn	MARINE PARK	RX06	В	14.95	11.12	R06B
Brooklyn	MARINE PARK	CX06	F	18.3	10.11	C06F
Brooklyn	MIDWOOD	RX07	В	16.6	10.72	R07B
Brooklyn	MIDWOOD	CX06	I	18.3	10.63	C06I
Brooklyn	NAVY YARD	RX07	В	16.6	10.72	R07B
Brooklyn	NAVY YARD	CX06	F	18.3	10.11	C06F
Brooklyn	OCEAN HILL	RX04	Α	13.03	9.27	R04A
Brooklyn	OCEAN HILL	CX02	E	14.6	8.41	C02E
Brooklyn	OCEAN PARKWAY-NORTH	RX06	В	14.95	11.12	R06B
Brooklyn	OCEAN PARKWAY-NORTH	CX05	G	17.31	9.48	C05G
Brooklyn	OCEAN PARKWAY-SOUTH	RX08	В	17.57	10.91	R08B
Brooklyn	OCEAN PARKWAY-SOUTH	CX07	F	20.74	9.82	C07F
Brooklyn	OLD MILL BASIN	RX05	В	14.29	10.68	R05B
Brooklyn	OLD MILL BASIN	CX05	ı	17.31	11.45	C05I
Brooklyn	PARK SLOPE	RX10	С	22.53	13.45	R10C
Brooklyn	PARK SLOPE	CX10	Н	37.66	13.21	C10H
Brooklyn	PARK SLOPE SOUTH	RX10	С	22.53	13.45	R10C
Brooklyn	PARK SLOPE SOUTH	CX10	G	37.66	13.05	C10G
Brooklyn	PROSPECT HEIGHTS	RX09	С	19.27	13.25	R09C

Brooklyn	PROSPECT HEIGHTS	CX06	J	18.3	12.75	C06J
Brooklyn	RED HOOK	RX06	Α	14.95	9.86	R06A
Brooklyn	RED HOOK	CX04	E	16.32	9.06	C04E
Brooklyn	SEAGATE	RX08	В	17.57	10.91	R08B
Brooklyn	SEAGATE	CX05	G	17.31	9.48	C05G
Brooklyn	SHEEPSHEAD BAY	RX06	В	14.95	11.12	R06B
Brooklyn	SHEEPSHEAD BAY	CX06	С	18.3	9.46	C06C
Brooklyn	SUNSET PARK	RX09	В	19.27	11.43	R09B
Brooklyn	SUNSET PARK	CX07	G	20.74	10.4	C07G
Brooklyn	WILLIAMSBURG-CENTRAL	RX01	Α	10.58	6.47	R01A
Brooklyn	WILLIAMSBURG-CENTRAL	CX01	Α	10.58	5.05	C01A
Brooklyn	WILLIAMSBURG-EAST	RX10	В	22.53	11.48	R10B
Brooklyn	WILLIAMSBURG-EAST	CX08	G	21.77	10.78	C08G
Brooklyn	WILLIAMSBURG-NORTH	RX10	В	22.53	11.48	R10B
Brooklyn	WILLIAMSBURG-NORTH	CX09	G	24	11.07	C09G
Brooklyn	WILLIAMSBURG-SOUTH	RX10	С	22.53	13.45	R10C
Brooklyn	WILLIAMSBURG-SOUTH	CX08	J	21.77	11.37	C08J
Brooklyn	WINDSOR TERRACE	RX10	В	22.53	11.48	R10B
Brooklyn	WINDSOR TERRACE	CX07	J	20.74	10.68	C07J
Brooklyn	WYCKOFF HEIGHTS	RX06	Α	14.95	9.86	R06A
Brooklyn	WYCKOFF HEIGHTS	CX04	D	16.32	9.01	C04D
Queens	AIRPORT LA GUARDIA	RX08	Α	17.57	9.59	R08A
Queens	AIRPORT LA GUARDIA	CX07	E	20.74	9.39	C07E
Queens	ARVERNE	RX03	Α	11.91	8.96	R03A
Queens	ARVERNE	CX02	F	14.6	8.88	C02F
Queens	ASTORIA	RX08	Α	17.57	9.59	R08A
Queens	ASTORIA	CX08	В	21.77	9.45	C08B
Queens	BAYSIDE	RX08	Α	17.57	9.59	R08A
Queens	BAYSIDE	CX07	G	20.74	10.4	C07G
Queens	BEECHHURST	RX09	Α	19.27	8.64	R09A
Queens	BEECHHURST	CX09	Α	24	10.02	C09A
Queens	BELLE HARBOR	RX08	Α	17.57	9.59	R08A
Queens	BELLE HARBOR	CX05	D	17.31	8.99	C05D
Queens	BELLEROSE	RX10	Α	22.53	10.21	R10A
Queens	BELLEROSE	CX09	Α	24	10.02	C09A

Queens	BRIARWOOD	RX09	Α	19.27	8.64	R09A
Queens	BRIARWOOD	CX06	С	18.3	9.46	C06C
Queens	CAMBRIA HEIGHTS	RX03	В	11.91	11.08	R03B
Queens	CAMBRIA HEIGHTS	CX02	F	14.6	8.88	C02F
Queens	COLLEGE POINT	RX06	Α	14.95	9.86	R06A
Queens	COLLEGE POINT	CX08	F	21.77	10.72	C08F
Queens	CORONA	RX07	Α	16.6	9.47	R07A
Queens	CORONA	CX05	G	17.31	9.48	C05G
Queens	DOUGLASTON	RX04	В	13.03	11.2	R04B
Queens	DOUGLASTON	CX04	I	16.32	10.1	C04I
Queens	EAST ELMHURST	RX07	Α	16.6	9.47	R07A
Queens	EAST ELMHURST	CX07	D	20.74	9.32	C07D
Queens	ELMHURST	RX09	Α	19.27	8.64	R09A
Queens	ELMHURST	CX07	D	20.74	9.32	C07D
Queens	FAR ROCKAWAY	RX04	Α	13.03	9.27	R04A
Queens	FAR ROCKAWAY	CX02	J	14.6	9.3	C02J
Queens	FLORAL PARK	RX09	F	19.27	9.59	R09F
Queens	FLORAL PARK	CX08	F	21.77	10.72	C08F
Queens	FLUSHING MEADOW PARK	RX10	Α	22.53	10.21	R10A
Queens	FLUSHING MEADOW PARK	CX09	Н	24	11.36	C09H
Queens	FLUSHING-NORTH	RX08	Α	17.57	9.59	R08A
Queens	FLUSHING-NORTH	CX08	Α	21.77	9.38	C08A
Queens	FLUSHING-SOUTH	RX09	Α	19.27	8.64	R09A
Queens	FLUSHING-SOUTH	CX05	D	17.31	8.99	C05D
Queens	FOREST HILLS	RX09	Α	19.27	8.64	R09A
Queens	FOREST HILLS	CX08	I	21.77	11.04	C08I
Queens	GLENDALE	RX05	Α	14.29	10.19	R05A
Queens	GLENDALE	CX05	С	17.31	8.76	C05C
Queens	HAMMELS	RX05	Α	14.29	10.19	R05A
Queens	HAMMELS	CX04	Α	16.32	7.75	C04A
Queens	HILLCREST	RX08	В	17.57	10.91	R08B
Queens	HILLCREST	CX06	F	18.3	10.11	C06F
Queens	HOLLIS	RX08	В	17.57	10.91	R08B
Queens	HOLLIS	CX09	Α	24	10.02	C09A
Queens	HOLLISWOOD	RX09	Α	19.27	8.64	R09A

Queens	HOLLISWOOD	CX09	Α	24	10.02	C09A
Queens	HOWARD BEACH	RX04	Α	13.03	9.27	R04A
Queens	HOWARD BEACH	CX02	F	14.6	8.88	C02F
Queens	JACKSON HEIGHTS	RX10	В	22.53	11.48	R10B
Queens	JACKSON HEIGHTS	CX08	I	21.77	11.04	C08I
Queens	JAMAICA	RX09	Α	19.27	8.64	R09A
Queens	JAMAICA	CX07	F	20.74	9.82	C07F
Queens	JAMAICA ESTATES	RX03	Α	11.91	8.96	R03A
Queens	JAMAICA ESTATES	CX05	I	17.31	11.45	C05I
Queens	JAMAICA HILLS	RX09	Α	19.27	8.64	R09A
Queens	JAMAICA HILLS	CX05	В	17.31	8.46	C05B
Queens	KEW GARDENS	RX06	Α	14.95	9.86	R06A
Queens	KEW GARDENS	CX07	G	20.74	10.4	C07G
Queens	LAURELTON	RX05	Α	14.29	10.19	R05A
Queens	LAURELTON	CX07	F	20.74	9.82	C07F
Queens	LITTLE NECK	RX06	Α	14.95	9.86	R06A
Queens	LITTLE NECK	CX05	F	17.31	9.38	C05F
Queens	LONG ISLAND CITY	RX07	Α	16.6	9.47	R07A
Queens	LONG ISLAND CITY	CX06	F	18.3	10.11	C06F
Queens	MASPETH	RX05	Α	14.29	10.19	R05A
Queens	MASPETH	CX04	F	16.32	9.19	C04F
Queens	MIDDLE VILLAGE	RX06	Α	14.95	9.86	R06A
Queens	MIDDLE VILLAGE	CX06	F	18.3	10.11	C06F
Queens	OZONE PARK	RX06	Α	14.95	9.86	R06A
Queens	OZONE PARK	CX06	С	18.3	9.46	C06C
Queens	QUEENS VILLAGE	RX08	В	17.57	10.91	R08B
Queens	QUEENS VILLAGE	CX07	G	20.74	10.4	C07G
Queens	REGO PARK	RX09	Α	19.27	8.64	R09A
Queens	REGO PARK	CX07	G	20.74	10.4	C07G
Queens	RICHMOND HILL	RX06	Α	14.95	9.86	R06A
Queens	RICHMOND HILL	CX05	D	17.31	8.99	C05D
Queens	RIDGEWOOD	RX03	Α	11.91	8.96	R03A
Queens	RIDGEWOOD	CX02	В	14.6	8.34	C02B
Queens	ROCKAWAY PARK	RX08	Α	17.57	9.59	R08A
Queens	ROCKAWAY PARK	CX04	I	16.32	10.1	C04I

Queens	ROSEDALE	RX03	Α	11.91	8.96	R03A
Queens	ROSEDALE	CX02	В	14.6	8.34	C02B
Queens	SO. JAMAICA-BAISLEY PARK	RX05	Α	14.29	10.19	R05A
Queens	SO. JAMAICA-BAISLEY PARK	CX02	J	14.6	9.3	C02J
Queens	SOUTH JAMAICA	RX01	Α	10.58	6.47	R01A
Queens	SOUTH JAMAICA	CX01	Α	10.58	5.05	C01A
Queens	SOUTH OZONE PARK	RX06	Α	14.95	9.86	R06A
Queens	SOUTH OZONE PARK	CX07	F	20.74	9.82	C07F
Queens	SPRINGFIELD GARDENS	RX01	Α	10.58	6.47	R01A
Queens	SPRINGFIELD GARDENS	CX01	Α	10.58	5.05	C01A
Queens	ST. ALBANS	RX08	Α	17.57	9.59	R08A
Queens	ST. ALBANS	CX08	В	21.77	9.45	C08B
Queens	SUNNYSIDE	RX08	Α	17.57	9.59	R08A
Queens	SUNNYSIDE	CX08	Α	21.77	9.38	C08A
Queens	WHITESTONE	RX09	Α	19.27	8.64	R09A
Queens	WHITESTONE	CX09	Α	24	10.02	C09A
Queens	WOODHAVEN	RX05	Α	14.29	10.19	R05A
Queens	WOODHAVEN	CX05	F	17.31	9.38	C05F
Queens	WOODSIDE	RX09	Α	19.27	8.64	R09A
Queens	WOODSIDE	CX09	Α	24	10.02	C09A
Staten Island	ANNADALE	RX05	В	14.29	10.68	R05B
Staten Island	ANNADALE	CX01	J	10.58	5.21	C01J
Staten Island	ARROCHAR	RX03	Α	11.91	8.96	R03A
Staten Island	ARROCHAR	CX02	F	14.6	8.88	C02F
Staten Island	ARROCHAR-SHORE ACRES	RX03	Α	11.91	8.96	R03A
Staten Island	ARROCHAR-SHORE ACRES	CX02	Α	14.6	7.34	C02A
Staten Island	BULLS HEAD	RX03	Α	11.91	8.96	R03A
Staten Island	BULLS HEAD	CX02	J	14.6	9.3	C02J
Staten Island	CASTLETON CORNERS	RX06	Α	14.95	9.86	R06A
Staten Island	CASTLETON CORNERS	CX05	В	17.31	8.46	C05B
Staten Island	CLOVE LAKES	RX05	Α	14.29	10.19	R05A
Staten Island	CLOVE LAKES	CX04	Α	16.32	7.75	C04A
Staten Island	CONCORD	RX05	Α	14.29	10.19	R05A
Staten Island	CONCORD	CX02	D	14.6	8.36	C02D
Staten Island	CONCORD-FOX HILLS	RX05	Α	14.29	10.19	R05A

Staten Island	CONCORD-FOX HILLS	CX02	D	14.6	8.36	C02D
Staten Island	DONGAN HILLS	RX04	Α	13.03	9.27	R04A
Staten Island	DONGAN HILLS	CX02	E	14.6	8.41	C02E
Staten Island	DONGAN HILLS-COLONY	RX05	Α	14.29	10.19	R05A
Staten Island	DONGAN HILLS-COLONY	CX02	Α	14.6	7.34	C02A
Staten Island	DONGAN HILLS-OLD TOWN	RX05	Α	14.29	10.19	R05A
Staten Island	DONGAN HILLS-OLD TOWN	CX02	J	14.6	9.3	C02J
Staten Island	ELTINGVILLE	RX05	Α	14.29	10.19	R05A
Staten Island	ELTINGVILLE	CX02	J	14.6	9.3	C02J
Staten Island	GRANT CITY	RX07	Α	16.6	9.47	R07A
Staten Island	GRANT CITY	CX04	Α	16.32	7.75	C04A
Staten Island	GRASMERE	RX03	Α	11.91	8.96	R03A
Staten Island	GRASMERE	CX02	Α	14.6	7.34	C02A
Staten Island	GREAT KILLS	RX03	Α	11.91	8.96	R03A
Staten Island	GREAT KILLS	CX02	В	14.6	8.34	C02B
Staten Island	GREAT KILLS-BAY TERRACE	RX05	Α	14.29	10.19	R05A
Staten Island	GREAT KILLS-BAY TERRACE	CX02	J	14.6	9.3	C02J
Staten Island	GRYMES HILL	RX01	Α	10.58	6.47	R01A
Staten Island	GRYMES HILL	CX01	J	10.58	5.21	C01J
Staten Island	HUGUENOT	RX05	Α	14.29	10.19	R05A
Staten Island	HUGUENOT	CX02	J	14.6	9.3	C02J
Staten Island	LIVINGSTON	RX08	Α	17.57	9.59	R08A
Staten Island	LIVINGSTON	CX05	F	17.31	9.38	C05F
Staten Island	MANOR HEIGHTS	RX05	Α	14.29	10.19	R05A
Staten Island	MANOR HEIGHTS	CX05	В	17.31	8.46	C05B
Staten Island	MARINERS HARBOR	RX04	В	13.03	11.2	R04B
Staten Island	MARINERS HARBOR	CX02	F	14.6	8.88	C02F
Staten Island	MIDLAND BEACH	RX07	С	16.6	13	R07C
Staten Island	MIDLAND BEACH	CX02	G	14.6	8.96	C02G
Staten Island	NEW BRIGHTON	RX07	Α	16.6	9.47	R07A
Staten Island	NEW BRIGHTON	CX04	В	16.32	8.82	C04B
Staten Island	NEW BRIGHTON-ST. GEORGE	RX09	Α	19.27	8.64	R09A
Staten Island	NEW BRIGHTON-ST. GEORGE	CX02	В	14.6	8.34	C02B
Staten Island	NEW DORP	RX05	Α	14.29	10.19	R05A
Staten Island	NEW DORP	CX02	E	14.6	8.41	C02E

Staten Island	NEW DORP-BEACH	RX03	Α	11.91	8.96	R03A
Staten Island	NEW DORP-BEACH	CX05	E	17.31	9.26	C05E
Staten Island	NEW DORP-HEIGHTS	RX06	Α	14.95	9.86	R06A
Staten Island	NEW DORP-HEIGHTS	CX04	Α	16.32	7.75	C04A
Staten Island	NEW SPRINGVILLE	RX04	Α	13.03	9.27	R04A
Staten Island	NEW SPRINGVILLE	CX02	G	14.6	8.96	C02G
Staten Island	OAKWOOD	RX07	Α	16.6	9.47	R07A
Staten Island	OAKWOOD	CX05	Α	17.31	7.11	C05A
Staten Island	OAKWOOD-BEACH	RX05	Α	14.29	10.19	R05A
Staten Island	OAKWOOD-BEACH	CX02	J	14.6	9.3	C02J
Staten Island	PLEASANT PLAINS	RX08	Α	17.57	9.59	R08A
Staten Island	PLEASANT PLAINS	CX06	С	18.3	9.46	C06C
Staten Island	PORT IVORY	RX01	Α	10.58	6.47	R01A
Staten Island	PORT IVORY	CX01	J	10.58	5.21	C01J
Staten Island	PORT RICHMOND	RX08	В	17.57	10.91	R08B
Staten Island	PORT RICHMOND	CX04	Е	16.32	9.06	C04E
Staten Island	PRINCES BAY	RX09	В	19.27	11.43	R09B
Staten Island	PRINCES BAY	CX06	С	18.3	9.46	C06C
Staten Island	RICHMONDTOWN	RX10	Α	22.53	10.21	R10A
Staten Island	RICHMONDTOWN	CX09	В	24	10.16	C09B
Staten Island	ROSEBANK	RX04	Α	13.03	9.27	R04A
Staten Island	ROSEBANK	CX02	В	14.6	8.34	C02B
Staten Island	ROSSVILLE	RX05	Α	14.29	10.19	R05A
Staten Island	ROSSVILLE	CX02	J	14.6	9.3	C02J
Staten Island	SILVER LAKE	RX06	Α	14.95	9.86	R06A
Staten Island	SILVER LAKE	CX02	J	14.6	9.3	C02J
Staten Island	SOUTH BEACH	RX03	Α	11.91	8.96	R03A
Staten Island	SOUTH BEACH	CX02	J	14.6	9.3	C02J
Staten Island	STAPLETON	RX05	Α	14.29	10.19	R05A
Staten Island	STAPLETON	CX02	В	14.6	8.34	C02B
Staten Island	STAPLETON-CLIFTON	RX04	Α	13.03	9.27	R04A
Staten Island	STAPLETON-CLIFTON	CX02	В	14.6	8.34	C02B
Staten Island	SUNNYSIDE	RX01	Α	10.58	6.47	R01A
Staten Island	SUNNYSIDE	CX01	J	10.58	5.21	C01J
Staten Island	TODT HILL	RX08	Α	17.57	9.59	R08A

Staten Island	TODT HILL	CX05	В	17.31	8.46	C05B
Staten Island	TOMPKINSVILLE	RX09	Α	19.27	8.64	R09A
Staten Island	TOMPKINSVILLE	CX02	Α	14.6	7.34	C02A
Staten Island	TOTTENVILLE	RX03	В	11.91	11.08	R03B
Staten Island	TOTTENVILLE	CX02	G	14.6	8.96	C02G
Staten Island	TRAVIS	RX05	В	14.29	10.68	R05B
Staten Island	TRAVIS	CX02	J	14.6	9.3	C02J
Staten Island	WEST NEW BRIGHTON	RX01	Α	10.58	6.47	R01A
Staten Island	WEST NEW BRIGHTON	CX01	J	10.58	5.21	C01J
Staten Island	WESTERLEIGH	RX06	Α	14.95	9.86	R06A
Staten Island	WESTERLEIGH	CX04	Α	16.32	7.75	C04A
Staten Island	WILLOWBROOK	RX04	Α	13.03	9.27	R04A
Staten Island	WILLOWBROOK	CX04	В	16.32	8.82	C04B