

On the Market

with Manuel Vargas Nov. 2006



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An Intuitive Approach To Capital Gains Taxes, My Personal Opinion

DISCLAIMER: I must warn you that I am not a CPA and that the following article is just my personal opinion on capital gains taxes, especially as they relate to residential real estate properties. If you would like the opinion of a CPA, consult with Mr. Steven Sundack (631) 499-9437; he is a good one.

• TIMING AND TAXES

In the first place, we have to acknowledge that real estate capital gains taxes especially become an issue in an upmarket. When prices are coming down, only people who need to sell offer their properties for sale. When prices are going up, many of us consider "cashing out" on the gains. Then the question of the capital gains tax arises. A quite simplistic analysis that works here is the following:

- Capital gains taxes are not really an issue in an upmarket if you have already planned to upgrade. Since you are buying a more expensive property, you can use that purchase to defer your gain on the sale of the original property.

- If you plan to sell and keep the money, and you are realizing a gain, yes, you definitely have to mind your capital gains tax bill. But, on an even more intuitive and simplistic way:

- Isn't this a good thing? After all you would not have to pay taxes if you would be losing money.
- If you are making money in an up market, is it really a wise decision to reinvest your gain and buy an even more expensive property To just "defer your taxes."
- If you are getting "representation" (OK, I know, we could debate about this for ever), what is wrong with "taxation?" What I really mean is that there is nothing wrong with paying some money to the IRS if you are making tons of it. After all, this is what our country is based on.

So, this simplistic analysis indicates that the market cycle determines the importance of the capital gains. The more that property goes up, the more taxes you will have to pay.

• ENJOYING THE FRUITS OF YOUR LABOR

Let's say your property went up in value and you want to sell it. Should you keep the cash and pay taxes on the gain or should you reinvest the money to defer the gain? Well, deferring the tax due on the gain sounds like a good thing because that money keeps working for you and the taxes due to the IRS are frozen in time. You are virtually getting an interest-free loan from the government. But (there is always a but, right?), who guarantees you that your new investment is a good one or that the new property may not come down in value?

In addition to the inherent risks of investing, there are the inherent risks of life: if you would keep reinvesting your gain to defer the taxes, you would never enjoy the money! There is a point in life when you may want to sell, keep some cash, spend some cash and pay some taxes. In other words, why would you buy a convertible if you don't have a hair on your scalp? Just kidding.

• BUT, HOW MUCH MUST YOU PAY

In general, capital gains taxes at the federal level are 15 percent; to that, you must add state and city taxes. Also, be prepared to pay a higher percentage if your sale qualifies as "short term." Now, don't panic; paying 25 - 27% in the net gain from the sale of your property may not be a bad thing if property values are thru the roof or maybe starting to decline.

• PERSONAL RESIDENCES AND CAPITAL GAINS TAXES

As stated in Yahoo Finance, when the Taxpayer Relief Act of 1997 became law, the home-sale tax burden eased for millions of residential taxpayers. The rollover or once-in-a-lifetime options were replaced with the current per-sale exclusion amounts. This is accomplished when you meet the IRS use and ownership tests: You own and live in the home for two out of the five years before the sale. Then, when you sell it, you can pocket \$250,000 in gains, free of taxes, if you are a single

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Una Opinión Intuitiva Acerca De Los Impuestos Sobre Las Ganancias En Bienes Raíces.

ADVERTENCIA: Debo informarle que yo no soy un CPA y que el siguiente artículo representa tan sólo mi opinión personal, específicamente en lo relacionado a bienes raíces residenciales. Si le gustaría oír la opinión de un profesional en impuestos, consulte con el Sr. Steven Sundack (631-499-9437), el es el indicado.

• EL MOMENTO DEL MERCADO Y LOS IMPUESTOS SOBRE LA GANANCIA

En primer lugar, tenemos que reconocer que los taxes sobre la ganancia son más preocupantes en un mercado en alza. En general, cuando los precios bajan, sólo las personas que tienen que vender venden. Cuando los precios suben, muchos de nosotros consideramos convertir esas ganancias a efectivo. Es entonces cuando se presenta la inquietud a cerca de los impuestos sobre la ganancia. Un análisis simplista que funciona en esta circunstancia es el siguiente:

- Los impuestos sobre la ganancia no son un problema en un mercado en alza si ya Ud. estaba planeando comprar una propiedad más cara en el futuro próximo. Ud. puede usar esta compra para diferir la ganancia en la venta de la propiedad original.

- Si Ud. piensa vender y guardarse el dinero de la ganancia, entonces sí debe preocuparse de los impuestos. Pero, desde un punto de vista aún más simplista:

A. No es esto algo positivo? Después de todo Ud. no tendría que pagar nada si estuviera perdiendo...

B. Si Ud. esta ganando dinero en un mercado en alza, es realmente aconsejable reinvertir la ganancia y comprar una propiedad más cara? Tan sólo para diferir los impuestos?

C. Si Ud. esta obteniendo representación política (lo cual podemos debatir hasta el cansancio) gracias a su aportación fiscal, cuál es el problema con pagar impuestos? Lo que quiero decir es que no tiene nada de malo darle su porción al IRS cuando se está ganando tantísimo dinero. Después de todo, en esto se basa nuestro país.

Es decir, este analisis tan sencillo indica que el ciclo del mercado determina la importancia de los impuestos sobre la ganancia. Cuanto más sube la propiedad, más impuestos tendrán que pagarse.

• DISFRUTAR DE LOS FRUTOS DE SU TRABAJO

Digamos que su propiedad subió de valor y Ud. la quiere vender. Debería guardar el dinero en su bolsillo y pagar impuestos o reinvertirlo para diferir estos impuestos? Bueno, diferir estos impuestos no suena nada mal pues su dinero reinvertido sigue trabajando para Ud. y los impuestos que se deben al gobierno quedan congelados. En realidad se trata como de un

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individual or \$500,000 if you are a married couple. And even better, you can do this as many times as you want.

• CALCULATING YOUR BASIS AND PRORATING YOUR GAIN

To calculate the amount of your capital gains, you have to establish the basis value of your property. This is the price you paid, plus some closing expenses, plus capital improvements of the personal residence (keep those receipts and proof of payment!) minus depreciation recapture (in investment properties). Likewise, when you sell the property, you can deduct most of the closing expenses. If the difference between the basis and the discounted sales price is within the Taxpayer Relief Act of 1997 amounts, it is not taxable. The rest of the gain would be. For our purposes it would be useful to note that:

- If you own a two-family house and you use one unit as personal residence, 50% of the sale of the property is treated as the sale of a personal residence; the other 50% of the sale, being an investment property, may trigger capital gain taxes if you are realizing a gain.
- If you own a three-family house and you use one unit as a personal residence, 33.33% of the sale of this property is treated as the sale of a personal residence and 66.66% is treated as the sale of investment property.

As you may already know, in general, certain capital improvements may increase your basis in the sale of a personal residence (lowering your tax bill). On the other hand, certain expenses may be deductible from the gains in the sale of an investment property.

• 1031 EXCHANGES

When you realize a gain on the sale of a property, it is possible to "not pay the taxes now" if you purchase another property within certain parameters. Some of them are:

- You must select the new property within 45 days from the closing on the old property.
- You must close on the new property within 180 days from the closing of the old property.
- The new property has to be of equal or higher value than the old property with certain conditions referring to mortgages and other.
- You can touch none of the proceeds from the sale of the old property; instead, they must be handled by an approved intermediary (a 1031 exchange company).

There are many other rules. Consult with your CPA for more details.

• MORE INTUITIVE CAPITAL GAINS CONSIDERATIONS

- **PAY NOW OR PAY LATER:** don't forget that if you take advantage of a 1031 like-kind exchange (reinvesting your money to avoid paying capital gains taxes). Your capital gains

taxes are not going away, they are being deferred. And, what is more critical, you are obligated to buy a similar or more expensive property in a high market (as we assumed above). In other words, you are selling high to buy higher.

- **DEDUCTIONS, DEDUCTIONS, DEDUCTIONS. CAN YOU FIND THEM 15 YEARS LATER?** As we know, taxes are all about organizing yourself and record keeping. I can assure you that if you have to pay taxes this year on an investment property that you sold this year, you will try to find every single legal deduction that you paid for. They should be pretty apparent if they are real. But, if you get complacent because your taxes are deferred, let's be honest, could you find the same deductions 15 years later? To me, this is a money-maker for the government. Yes, you are working with their money for 15 years, but you will pay them in full when you sell the new property...

- **DIE AND DON'T PAY:** If you have a real aversion to pay taxes, there are good news. You can really get away without paying any capital gains taxes. As stated in Yahoo Finance, "when you die, Uncle Sam typically "steps up" the real estate value for your heirs to current market value. So if you decide to hold onto that property for life and your heirs sell it the day after you die, chances are they'd owe no capital gains tax". The reciprocal: "if you want to live, pay your taxes" does not necessarily follow.

- **MOVE INTO YOUR INVESTMENT PROPERTY AND DON'T PAY:** You can also avoid paying the capital gains when you convert an investment property acquired through a 1031 like-kind exchange into a personal residence, provided you lived in it for two years and five years. This is a good strategy if you own one property like this, but if you have several investment properties, we know it is not realistic to move into each one of them before you sell them.

- **SELLING YOUR PERSONAL RESIDENCE BEFORE YOU LIVE TWO YEARS IN IT.** In certain unforeseen occasions (like health conditions or being relocated by your company), you may be entitled to the prorated capital gains exclusion.

CONCLUSION:

Unless you are a large commercial real estate investor, don't let capital gains taxes alone dictate your financial decisions or your lifestyle. There is merit in enjoying the equity you have built with so much effort. Buying a new property to defer you gains taxes may or may not be a wise choice in your particular case. Money is just money; the use and the satisfaction that you get from it gives real meaning to investing in real estate.

Una Opinión Intuitiva Acerca De Los Impuestos Sobre Las Ganancias En Bienes Raíces.

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préstamo libre de intereses por parte del gobierno. Pero (siempre hay un pero, no?) quién le garantiza a Ud. que su nueva inversión es segura o que la nueva propiedad no pueda bajar de valor?

Aparte de los riesgos inherentes a las inversiones tenemos los riesgos inherentes a la vida: si Ud. sigue reinvertiendo las ganancias para diferir los impuestos, Ud. nunca va a disfrutar de su plata! Yo digo lo siguiente: hay un momento en la vida en que uno debe vender, guardar algo, gastar algo y pagar algo de impuestos. En otras palabras, para qué se va a comprar un coche convertible cuando ya no tenga un pelo en la cabeza? Es una broma.

• PERO CUANTO HAY QUE PAGAR?

En general, los impuestos sobre las ganancias a nivel federal son 15%; a ellos debe añadirles los impuestos a nivel estatal y a nivel de la ciudad. Acuérdesse también de que a lo mejor tendrá que pagar más si se trata de una venta en corto término. Pero no se asuste, pagar 25-27% sobre la ganancia neta en la venta de su propiedad no es necesariamente malo si los valores de las propiedades están carísimos o empezando a declinar.

• RESIDENCIAS PERSONALES E IMPUESTOS SOBRE LA GANANCIA

Como se puede leer en Yahoo Finance, cuando el Acta de Alivio al Contribuidor de 1997 se hizo ley, el peso de los impuestos en la venta de propiedades disminuyó para millones de contribuidores residenciales. El diferir los impuestos comprando otra propiedad o las opciones disponibles por una vez en la vida, fueron sustituidos por las corrientes exclusiones que se pueden aplicar en cada venta. Estas se obtienen cuando Ud. califica para los tests de uso y propiedad del IRS: es decir que Ud. es dueño de una propiedad en la que vive cualquier dos de los últimos cinco años. Entonces, si la vende, Ud. puede quedarse con \$250,000 de las ganancias, sin pagar taxes, siendo un individuo soltero o con \$500,000 si está casado. Aún mejor, Ud. puede hacer esto cuantas veces quiera.

• CALCULANDO SU VALOR BASE Y APORCIONANDO SU GANANCIA

Para calcular sus ganancias primero tiene que establecer el valor base de su propiedad. Este es el valor que pagó más algunos gastos de cierre, más las mejoras capitales que le hizo a la propiedad de vivienda personal (tiene los recibos, verdad?) menos la depreciación recapturada (en propiedades de inversión). De la misma manera, cuando venda la propiedad Ud. puede deducir la mayoría de los gastos de cierre. Si la diferencia entre el valor base y el precio descontado de venta está entre las cantidades estipuladas por el Acta de 1997, no tiene que pagar nada. Sí se pasan de estas cantidades si tendrá que pagar impuestos. A efectos de nuestro mercado, recuerde que:

- Si tiene una casa de dos familias y vive en una de las unidades, 50% de la venta se trata como la venta de una propiedad personal; el otro 50% , al tratarse de una propiedad de inversion, resultará en impuestos sobre la ganancia.
- Si tiene una casa de tres familias y vive en una de las unidades, 33.33% de la venta se trata como la venta de una propiedad personal y el 66.66% como la venta de una propiedad de inversión. Y así sucesivamente.

Como Ud. ya sabrá, en general, ciertas mejoras capitales aumentan su valor de base en la residencia personal (disminuyendo sus impuestos de ganancia). Por otra parte, ciertos gastos pueden deducirse de las ganancias en la venta de una propiedad de inversión.

• INTERCAMBIOS 1031

Cuando Ud. tenga una ganancia en la venta de una propiedad no tendrá que pagar los impuestos inmediatamente si compra una propiedad que cumpla con ciertos requisitos. Entre otros tenemos los siguientes:

- Debe seleccionar la nueva propiedad dentro de 45 días del cierre de la propiedad vieja.
- Debe cerrar en la propiedad nueva en un plazo máximo de 6 meses.
- La propiedad nueva debe valer tanto o más que la propiedad vieja, con ciertas condiciones referentes a hipotecas y demás.
- No puede tocar el dinero de la venta sino que debe entregárselo a un intermediario autorizado (una compañía de 1031).

Hay muchas otras normas. Consulte con su CPA para más información.

• MAS CONSIDERACIONES INTUITIVAS A CERCA DE LOS IMPUESTOS SOBRE LA GANANCIA

- **PAGUE AHORA O PAGUE DESPUES:** no olvide que si Ud. hace un intercambio 1031 (reinvertiendo el dinero para no pagar los impuestos) los impuestos no desaparecen, tan sólo son diferidos. Y, es más, Ud. está obligado a comprar una propiedad similar o más cara en un mercado que está subiendo (como asumimos más arriba). En otras palabras, Ud. vende caro para comprar más caro.

- **DEDUCCIONES, DEDUCCIONES Y MAS DEDUCCIONES; PUEDE ENCONTRARLAS 15 ANOS DESPUES?** Es bien sabido que pagar impuestos se trata de organizarse y guardar records. Le aseguro que si Ud. tiene que pagar impuestos este año por una propiedad que vendió este año, Ud. va a tratar de encontrar todas las deducciones que legalmente pueda tomar. Pero si Ud. se desquita porque hizo un intercambio 1031, hablemos claro, podría encontrar estas deducciones unos 15 años después? Bajo mi punto de vista, esto es una mina de oro para el gobierno. Sí , Ud. estará usando la plata del IRS por 15 años pero les va a pagar los impuestos completos al vender la nueva propiedad.

- **SI SE MUERE NO PAGA:** si odia pagar impuestos le tengo buenas noticias. De verdad que puede salirse con la suya. Según Yahoo Finance, "cuando se muera, el tío Sam típicamente actualiza el valor de la propiedad para sus herederos de manera que estos no tienen que pagar impuestos sobre la ganancia que hubo hasta el día que Ud. se murió." La afirmación recíproca, "si quiere vivir, pague sus taxes", no es necesariamente cierta...

- **MUDESE A SU PROPIEDAD DE INVERSION Y NO PAGUE.** Puede evitar los impuestos sobre la ganancia cuando convierte una propiedad de inversión adquirida a través de un intercambio 1031, a residencia personal siempre y cuando viva en ella for 2 años y hayan pasado 5 desde que la compró. Esta es una buena estrategia si tiene una propiedad de estas características, perso si tiene varias propiedades de inversión no es realista mudarse a cada una de ellas antes de venderlas...

- **SI VENDE SU PROPIEDAD DE RESIDENCIA PERSONAL ANTES DE QUE VIVA DOS AÑOS EN ELLA.** En circunstancias especiales (por su salud o por un traslado) el IRS puede aporcionar la exclusión de los impuestos sobre la ganancia según los meses que vivió en la propiedad de residencia personal.

CONCLUSIÓN:

A menos que Ud. sea un magnate de los bienes raíces comerciales, no deje que los impuestos sobre la ganancia dictaminen su decisiones financieras o su estilo de vida. Es justo disfrutar de la plusvalía que Ud. construyó con tanto esfuerzo. Comprar una propiedad más cara para diferir sus impuestos puede ser o no aconsejable en su caso particular. El dinero es tan sólo dinero; el uso y la satisfacción que de el se derivan le da significado a las inversiones en bienes raíces. Estos varían para cada individuo



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Public Record of September & October 2006 Home Sales

Zip Code	Address	Class	Lot Size	Building Size	Units	Year Built	Sale Price	Sale Date	Zip Code	Address	Class	Lot Size	Building Size	Units	Year Built	Sale Price	Sale Date
11368	34-13 100 St.						\$1,122,972	9/7/2006	11369	9613 24 Ave.	B3	20'x100'	16'x42'	2	1925	\$675,000	9/7/2006
11368	3321 101 St.	B2	20'x100'	16'x48'	2	1910	\$790,000	9/29/2006	11369	90-07 24 Rd.	D2	18.25'x89.08'	18.25'x33'	2	1950	\$556,000	10/6/2006
11368	33-15 101 St.	D1	40'x100'	18'x24'	3	2005	\$865,512	9/14/2006	11369	8605 25 Ave.	B1	35.57'x53.09'	25'x30'	2	1949	\$750,000	9/21/2006
11368	49-09 101 St.	D2	28.08'x54.53'	20'x42'	2	1920	\$690,000	10/4/2006	11369	10509 27 Ave.	A1	27.25'x100'	16'x40'	1	1925	\$678,000	9/29/2006
11368	4110 102 St.	S4	19.50'x88'	19.50'x62'	5	1931	\$250,000	9/27/2006	11369	8801 32 Ave.	S2	20'x106'	22'x52'	3	1950	\$900,000	9/5/2006
11368	50-11 102nd St.	D2	21.16'x92.92'	20.83'x42'	2	1960	\$641,300	10/10/2006	11369	9428 32 Ave.	B1	25'x100'	20'x50'	2	1915	\$820,000	9/12/2006
11368	3321 104 St.	C0	20'x100'		3	2005	\$1,175,000	9/21/2006	11369	10507 32 Ave.	B3	40'x100'	28'x22'	2	1910	\$10	10/23/2006
11368	35-42 104 St.	UN					\$1,030,000	9/28/2006	11369	104-06 32 Ave.	D3	20'x100'	20'x52'	3	1930	\$845,000	9/5/2006
11368	37-14 104 St.	D2	25'x100'	20'x45'	2	1915	\$760,000	10/5/2006	11369	3101 86 St.	A2	21'x100'	20'x40.75'	1	1940	\$522,580	9/8/2006
11368	3326 105 St.	B2	20'x100'	20'x42'	2	1920	\$763,200	9/28/2006	11369	3235 87 St.	A5	20'x92'	20'x33'	1	1950	\$596,000	9/27/2006
11368	3435 106 St.	C3	20'x100'	22'x56'	4	2005	\$1,267,207	9/26/2006	11369	3220 89 St.	21					\$138,000	9/8/2006
11368	3420 106 St.	B1	20'x100'	20'x56'	2	1920	\$750,000	9/29/2006	11369	3220 89 St.	21					\$182,000	9/11/2006
11368	34-33 106 St.						\$1,298,118	9/7/2006	11369	3220 89 St.	21					\$157,000	10/6/2006
11368	5930 108 St.	21					\$142,000	9/6/2006	11369	3220 89 St.	21					\$227,000	10/11/2006
11368	5409 108 St.	R4			1	0	\$167,000	9/13/2006	11369	3134 90 St.	A5	20.50'x100'	20'x38'	1	1940	\$585,000	9/22/2006
11368	4109 108 St.	C7	29.50'x100'	20'x65'	8	2005	\$1,648,400	9/19/2006	11369	3223 90 St.	21					\$200,000	9/28/2006
11368	4505 108 St.	G9	25'x100'	17'x23'	1	1920	\$1,475,000	10/3/2006	11369	3245 91 St.	21					\$115,000	10/3/2006
11368	35-26 108 St.	D2	20'x85'	20'x50'	2	1999	\$880,000	9/27/2006	11369	3245 91 St.	21					\$143,000	10/4/2006
11368	45-13 108th St.	CR	25'x100'	25'x72'	1	1965	\$525,000	10/3/2006	11369	3245 91 St.	21					\$150,000	10/13/2006
11368	3720 111 St.	C3	50'x100'	22'x50'	4	2005	\$1,092,065	9/28/2006	11369	3245 91 St.	21					\$157,000	10/27/2006
11368	3410 127 St.	Z9	120'x100'	60'x35'	0	1950	\$620,000	10/4/2006	11369	3003 92 St.	B2	46'x100'	21'x46.72'	2	1930	\$830,000	9/7/2006
11368	10012 34 Ave.	B2	26'x100'	19'x54'	2	1901	\$400,000	9/14/2006	11369	2429 92 St.	A5	18'x100'	18'x33'	1	1940	\$650,000	10/17/2006
11368	104-1 34 Ave.	D2	25'x100'	22'x40'	2	1920	\$850,000	10/4/2006	11369	3122 93 St.	A5	20'x100'	20'x30'	1	1930	\$650,000	9/1/2006
11368	100-08 34th Ave.	D3	25'x100'	20'x54'	3	1920	\$850,000	10/5/2006	11369	2240 93 St.	A5	30.42'x100'	25'x38'	1	1950	\$700,000	9/6/2006
11368	11101 37 Ave.	C3	100.90'x118.84'	18'x64'	4	2005	\$1,030,250	9/21/2006	11369	3116 93 St.	B3	20'x100'	20'x30'	2	1930	\$614,800	9/10/2006
11368	10837 37 Dr.	A1	25'x42'	20'x25'	1	1910	\$434,600	10/5/2006	11369	2648 93 St.	B2	43.75'x100'	18'x50'	2	1930	\$700,000	9/21/2006
11368	9923 39 Ave.	B2	25'x100'	20'x40'	2	1901	\$840,000	9/28/2006	11369	2624 93 St.	B2	23.42'x100'	18'x50'	2	1930	\$597,000	9/26/2006
11368	10820 41 Ave.	C3	37.42'x100'	20'x50'	4	1931	\$920,000	9/11/2006	11369	2447 93 St.	A2	40'x100'	26'x31'	1	1920	\$610,000	9/28/2006
11368	100-21 41st Ave.						\$743,322	9/8/2006	11369	2637 94 St.	A1	24'x117'	15'x39'	1	1925	\$633,000	10/2/2006
11368	11129 42 Ave.	B2	25'x100'	20'x46'	2	1905	\$735,000	9/19/2006	11369	2623 94 St.	C0	24.42'x110'	20'x54.80'	3	1925	\$936,000	9/22/2006
11368	11116A 43 Ave.	A5	16.67'x100'	16.67'x39'	1	1910	\$477,000	9/21/2006	11369	23-57 96 St.						\$780,000	9/25/2006
11368	9737 43 Ave.	B9	40'x100.02'	25'x57'	2	1915	\$830,000	9/22/2006	11369	2623 98 St.	B3	18'x97.42'	18'x35'	2	1930	\$344,000	9/9/2006
11368	10850 45 Ave.	B3	40'x100'	22'x30'	2	1910	\$700,000	9/1/2006	11369	3233 98 St.	B2	46'x100'	20'x33'	2	1925	\$820,000	9/25/2006
11368	10431 47 Ave.	A1	25'x100'	25'x22'	1	1915	\$510,500	9/18/2006	11369	2428 98 St.	A5	24'x97.42'	19'x34'	1	1940	\$10	10/24/2006
11368	10849 48 Ave.	C0	25'x100'	17.50'x48'	3	1915	\$805,600	9/1/2006	11369	10805 Astoria Blvd.	21					\$80,000	9/11/2006
11368	10858 49 Ave.	C0	25'x100'	20'x65'	3	1920	\$732,000	9/14/2006	11369	102-21 Astoria Blvd	CR	120'x67.70'	35'x40'	1	1936	\$630,000	10/3/2006
11368	10848 49 Ave.	C0	18.58'x100'	18.58'x52'	3	1965	\$880,000	9/28/2006	11369	2911 Curtis St.	A3	40'x100'	25'x40'	1	1925	\$550,000	9/14/2006
11368	10854 49 Ave.	VR	25'x100'		4	2005	\$480,000	10/4/2006	11369	2530 Humphreys St.	B3	20'x97.42'	17'x38'	2	1925	\$675,000	9/21/2006
11368	10837 50 Ave.	B2	25'x100'	21'x30'	2	1920	\$698,880	9/25/2006	11369	2538 Humphreys St.	A5	20'x97.42'	17'x38'	1	1925	\$514,100	9/27/2006
11368	10834 50 Ave.	B2	25'x100'	21'x45'	2	1920	\$550,000	9/25/2006	11370	7139 31 Ave.	C0	19.83'x90'	19.83'x46'	3	1965	\$776,000	9/5/2006
11368	10423 53 Ave.	A9	25'x100'	17'x41'	1	1910	\$475,000	9/14/2006	11370	2528 71 St.	B1	22'x100'	22'x44'	2	1960	\$600,000	9/7/2006
11368	9906 58 Ave.	21					\$120,000	9/19/2006	11370	2549 71 St.	B1	22'x100'	22'x44'	2	1955	\$650,000	9/8/2006
11368	9930 59 Ave.	21					\$215,000	9/13/2006	11370	3246 71 St.	C0	19.67'x100'	19.67'x50'	3	1965	\$834,300	9/14/2006
11368	9910 60 Ave.	21					\$208,000	9/21/2006	11370	3049 71 St.	C0	21'x100'	21'x47'	3	1960	\$795,000	9/19/2006
11368	9910 60 Ave.	21					\$97,000	10/12/2006	11370	3205 74 St.	C0	21.33'x100'	21.33'x47'	3	1960	\$825,000	9/7/2006
11368	550 96 St.	A5	18.17'x100'	16'x38'	1	1935	\$540,000	9/29/2006	11370	32-57 74th St.	D3	25.67'x100'	21.67'x51'	3	1960	\$975,000	9/6/2006
11368	551 97 St.	B3	20'x100'	19'x45'	2	1955	\$770,000	9/21/2006	11370	2511 76 St.	A5	18'x100'	18'x37'	1	1960	\$52,000	9/14/2006
11368	552 98 Pl.	21					\$173,000	9/8/2006	11370	2209 76 St.	R2				0	\$315,000	9/22/2006
11368	4743 98 Pl.	B3	25'x88.75'	15'x32'	2	1920	\$714,000	9/22/2006	11370	3246 76 St.	B3	18.42'x100'	18'x35'	2	1940	\$600,000	10/5/2006
11368	3734 98 St.	B2	25'x100'	20'x48'	2	1915	\$800,000	9/1/2006	11370	2117 77 St.	R2				0	\$390,000	9/18/2006
11368	3717 98 St.	A1	34.42'x100'	16'x28'	1	1925	\$795,000	9/15/2006	11370	2140 77 St.	R2				0	\$365,000	10/4/2006
11368	4808 98 St.	G0	20'x96.75'	20'x20'	0	1901	\$710,000	9/18/2006	11370	2129 77 St.	R2				0	\$280,000	10/20/2006
11368	4808 98 St.	B2	20'x100'	18'x48'	2	1925	\$710,000	9/18/2006	11370	3122 79 St.	B1	19.42'x100'	19'x50'	2	1950	\$900,000	9/15/2006
11368	55-07 98 St.						\$914,388.5	9/12/2006	11370	1949 79 St.	R2				0	\$350,000	9/15/2006
11368	55-1 98 St.						\$934,753.5	9/25/2006	11370	2135 79 St.	A5	18'x100'	18'x34'	1	1950	\$560,000	9/26/2006
11368	3818A 99 St.	C0	20'x100'	19'x50'	3	2005	\$751,468.5	10/10/2006	11370	3232 79 St.	A5	20'x100'	20'x32'	1	1920	\$590,000	10/4/2006
11368	474 99 St.	B3	16'x100'	16'x42'	2	1920	\$551,200	10/12/2006	11370	22-16 79 St.	R2				0	\$335,000	10/11/2006
11368	9830 Alstyne Ave.	A5	16'x102.42'	16'x40'	1	1930	\$595,000	9/20/2006	11370	2256 80 St.	R2				0	\$150,000	9/5/2006
11368	10219 Alstyne Ave.	B2	25'x100'	16.50'x50'	2	2000	\$850,000	9/27/2006	11370	19-36 80 St.	SC				0	\$345,000	9/22/2006
11368	103-15 Alstyne Ave.	D2	21.34'x70.96'	18'x49'	3	1920	\$810,000	10/3/2006	11370	2528 83 St.	B3	16'x100'	16'x38'	2	1930	\$550,000	9/15/2006
11368	5921 Calloway St.	21					\$95,000	9/1/2006	11370	32-34 83 St.	D2	25'x100'	20'x65'	2	1925	\$850,000	9/27/2006
11368	580 Calloway St.	21					\$140,000	9/21/2006	11370	2534 84 St.	A1	40'x100'	25'x28'	1	1930	\$890,000	9/19/2006
11368	580 Calloway St.	21					\$220,000	10/4/2006	11370	3227 84 St.	B1	24'x100'	20'x56'	2	1935	\$835,000	10/2/2006
11368	580 Calloway St.	21					\$135,000	10/4/2006	11372	9010 34 Ave.	R4	100'x130'		1	1928	\$255,000	9/5/2006
11368	977 Corona Ave.	A1	26.50'x72.10'	16'x38'	1	1925	\$555,000	9/15/2006	11372	8710 34 Ave.	21					\$162,240	9/7/2006
11368	5732 Granger St.	C0	40'x100'	20'x50'	3	1920	\$700,000	9/26/2006	11372	7610 34 Ave.	21					\$200,000	9/11/2006



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Public Record of September & October 2006 Home Sales

Zip Code	Address	Class	Lot Size	Building Size	Units	Year Built	Sale Price	Sale Date	Zip Code	Address	Class	Lot Size	Building Size	Units	Year Built	Sale Price	Sale Date	
11372	8910 35 Ave.	.21					\$67,500	9/19/2006	11373	9456 45 Ave.	.C0	25'x87.16'	24.83'x51'	3	1978	\$739,000	9/11/2006	
11372	8910 35 Ave.	.21					\$77,000	9/19/2006	11373	9430 45 Ave.	.C0	25'x87.65'	20'x26'	3	1901	\$680,000	9/11/2006	
11372	8910 35 Ave.	.21					\$38,500	9/19/2006	11373	7806 46 Ave.	.21					\$70,000	9/1/2006	
11372	8910 35 Ave.	.21					\$48,000	9/19/2006	11373	78-36 46th Ave.						\$319,410	9/8/2006	
11372	8802 35 Ave.	.21					\$202,000	9/20/2006	11373	78-36 46th Ave.						\$365,040	9/12/2006	
11372	8801 35 Ave.	.21					\$145,000	10/3/2006	11373	78-36 46th Ave.						\$365,040	9/12/2006	
11372	7711 35 Ave.	.21					\$160,000	10/10/2006	11373	78-36 46th Ave.						\$295,074	9/18/2006	
11372	7901 35 Ave.	.21					\$189,093	10/11/2006	11373	78-36 46th Ave.						\$319,410	9/21/2006	
11372	8801 35 Ave.	.21					\$135,000	10/19/2006	11373	78-36 46th Ave.	.R6					\$407,325	9/29/2006	
11372	8215 35th Ave.	.AP	100'x115'	100'x105'	49	1936	\$8,000,000	10/6/2006	11373	8006 47 Ave.	.R4				1	1980	\$420,000	9/22/2006
11372	7215 37 Ave.	.21					\$183,000	10/13/2006	11373	9109 48 Ave.	.C0	25'x100.08'	20'x48'	3	1925	\$875,000	9/12/2006	
11372	3447 72 St.	.A5	20'x100'	20'x35'	1	1930	\$620,000	9/18/2006	11373	9302 50 Ave.	.C0	27'x95'	22'x45'	3	1920	\$848,000	10/5/2006	
11372	3520 72 St.	.21					\$320,000	9/28/2006	11373	9070 51 Ave.	.R2				1	0	\$245,000	9/12/2006
11372	3520 73 St.	.21					\$355,000	9/29/2006	11373	8820 51 Ave.	.B3	25'x100.08'	24'x30'	2	1930	\$600,000	9/28/2006	
11372	3351 73 St.	.D1	100'x115'	90'x115'	48	1936	\$10,102,580	10/18/2006	11373	8420 51 Ave.	.21					\$155,000	10/4/2006	
11372	3535 75 St.	.21					\$149,000	10/10/2006	11373	8419 51 Ave.	.21					\$196,000	10/11/2006	
11372	3452 75 St.	.B1	29.58'x100'	20'x42'	2	1925	\$850,000	10/19/2006	11373	79-06 51 Ave.	.OT	80'x99.25'	50'x100'	1	1957	\$1,940,000	10/2/2006	
11372	3536 76 St.	.21					\$227,000	10/6/2006	11373	9404 54 Ave.	.C0	40'x51'	43.50'x29.67'	3	1931	\$930,000	9/7/2006	
11372	3342 76 St.	.A5	19'x100'	19'x35'	1	1945	\$645,000	10/16/2006	11373	9244 55 Ave.	.B3	40'x90.92'	20'x40'	2	1920	\$650,000	9/13/2006	
11372	3525 77 St.	.21					\$215,000	9/7/2006	11373	9037 55 Ave.	.B2	25'x100.08'	18'x40'	2	1935	\$780,000	10/6/2006	
11372	3525 77 St.	.21					\$267,000	9/19/2006	11373	8610 55 Ave.	.A1	25.50'x95'	16'x35'	1	1930	\$620,000	10/16/2006	
11372	3420 78 St.	.21					\$175,000	9/6/2006	11373	9219 56 Ave.	.A1	25'x134'	16'x37'	1	1920	\$575,000	9/13/2006	
11372	3420 78 St.	.21					\$126,000	9/6/2006	11373	9231 57 Ave.	.21					\$170,000	9/6/2006	
11372	3550 78 St.	.R4	160'x100'		1	1937	\$293,000	9/8/2006	11373	8524 57 Ave.	.R2				1	0	\$358000	9/14/2006
11372	3420 78 St.	.21					\$200,000	9/8/2006	11373	9231 57 Ave.	.21					\$300,000	9/22/2006	
11372	3441 78 St.	.21					\$219,000	9/27/2006	11373	8514 57 Rd.	.A5	18'x100'	18'x35'	1	1930	\$540,000	9/6/2006	
11372	3420 78 St.	.21					\$200,000	10/19/2006	11373	9430 58 Ave.	.21					\$305,604	10/17/2006	
11372	3556 79 St.	.21					\$400,000	9/1/2006	11373	9411 59 Ave.	.21					\$200,000	9/1/2006	
11372	3536 79 St.	.21					\$284,000	9/15/2006	11373	9431 59 Ave.	.21					\$225,000	9/12/2006	
11372	3521 79 St.	.21					\$137,000	9/20/2006	11373	9411 59 Ave.	.21					\$99,692	9/15/2006	
11372	3420 79 St.	.21					\$315,000	9/21/2006	11373	9411 59 Ave.	.21					\$261,994	9/29/2006	
11372	3420 79 St.	.21					\$125,000	9/28/2006	11373	9431 59 Ave.	.21					\$265,000	10/10/2006	
11372	3420 79 St.	.21					\$420,000	10/3/2006	11373	9431 60 Ave.	.21					\$228,420	9/18/2006	
11372	3440 79 St.	.21					\$345,000	10/10/2006	11373	8605 60 Rd.	.21					\$135,000	9/14/2006	
11372	3545 79 St.	.21					\$210,000	10/23/2006	11373	4302 74 St.	.A5	23'x95'	17'x46'	1	1930	\$589,000	9/18/2006	
11372	3721 80 St.	.21					\$50,000	9/13/2006	11373	42-15 74th St.	.D2	25'x95'	18'x44'	2	1920	\$730,000	9/28/2006	
11372	3522 80 St.	.21					\$328,000	10/19/2006	11373	4112 75 St.	.C0	40'x100'	25'x50'	3	1905	\$1210000	9/28/2006	
11372	3315 81 St.	.21					\$114,632	9/28/2006	11373	4133 75 St.	.C5	40'x100'	24'x59'	5	1969	\$1,180,000	10/11/2006	
11372	3720 81 St.	.21					\$147,500	10/4/2006	11373	4143 76 St.	.C0	40'x100'	23'x48'	3	1905	\$1,140,000	10/5/2006	
11372	3736/40 81 St.	.C1	90'x100'	90'x89'	32	1925	\$3,176,598	10/18/2006	11373	4037 77 St.	.21					\$155,000	9/7/2006	
11372	3706 81 St.	.D7	100'x100'	100'x90'	44	1926	\$5,977,312	10/18/2006	11373	4103 78 St.	.21					\$160,000	10/19/2006	
11372	3730/34 81 St.	.C1	90'x100'	90'x89'	32	1927	\$3,275,156	10/18/2006	11373	4231 79 St.	.A1	25'x100'	17'x38'	1	1920	\$587,000	10/3/2006	
11372	3725 81 St.	.D7	120'x100'	106'x88'	59	1925	\$6,469,226	10/18/2006	11373	5407 80 St.	.A5	22'x100'	22'x42'	1	1950	\$520,000	9/7/2006	
11372	3316 81 St.	.21					\$590,000	10/20/2006	11373	5436 80 St.	.B3	22'x100'	22'x42'	2	1940	\$615,000	9/15/2006	
11372	3431 82 St.	.21					\$360,000	9/6/2006	11373	5520 84 St.	.B1	31'x100'	24'x47'	2	1961	\$775,000	9/7/2006	
11372	3535 82 St.	.21					\$160,000	9/8/2006	11373	5245 84 St.	.A5	20'x95'	19.92'x48'	1	1940	\$420,000	9/28/2006	
11372	3535 82 St.	.21					\$195,000	9/22/2006	11373	53-11 90th St.						\$142,000	9/15/2006	
11372	3550 82 St.	.21					\$175,000	10/10/2006	11373	4812 91 Pl	.B1	25'x100'	20'x48'	2	1935	\$790,000	9/27/2006	
11372	3516 82 St.	.21					\$257,000	10/17/2006	11373	5417 92 St.	.B3	25.02'x100.12'	16'x38'	2	1930	\$608,000	9/20/2006	
11372	3540 82 St.	.21					\$275,000	10/19/2006	11373	4115 94 St.	.A1	40'x100'	22'x35'	1	1910	\$885,000	9/12/2006	
11372	3730 83 St.	.21					\$235,000	9/15/2006	11373	5201 94 St.	.B2	30'x93'	22'x46'	2	1915	\$675,000	9/29/2006	
11372	3549 83 St.	.21					\$165,000	9/26/2006	11373	8221 Ankener Ave.	.B1	20'x85'	20'x41'	2	1940	\$625,000	9/19/2006	
11372	3716 83 St.	.21					\$145,000	10/19/2006	11373	4028 Aske St.	.C2	20.42'x100'	19'x48'	5	1946	\$320,000	9/15/2006	
11372	3415 84 St.	.A5	20'x100'	20'x32'	1	1930	\$720,000	9/11/2006	11373	7995 Barnwell Ave.	.G7	178.25'x39.25'		0	0	\$425,000	10/17/2006	
11372	3410 84 St.	.C1	100'x140'	118'x86'	40	1927	\$3,678,990	10/18/2006	11373	8201 Britton Ave.	.R4				1	1939	\$268,000	9/15/2006
11372	3511 86 St.	.21					\$98,000	10/3/2006	11373	8340 Britton Ave.	.D1	133'x100'	133.33'x95'	70	1963	\$6,823,479	10/18/2006	
11372	3565 86 St.	.D1	100'x100'	100'x100'	48	1953	\$4,891,704	10/18/2006	11373	8514 Broadway	.21					\$125,229	9/12/2006	
11372	3720 87 St.	.21					\$165,000	9/14/2006	11373	4125 Case St.	.D1	250'x100'	243.42'x95'	109	1961	\$10,085,702	10/18/2006	
11372	3438 88 St.	.A5	29'x100'	20'x37'	1	1935	\$860,000	9/20/2006	11373	8423 Corona Ave.	.C0	23.95'x134.71'	20'x49'	3	1941	\$865,000	10/11/2006	
11372	3563 88 St.	.R4	100'x200'		1	1927	\$385,000	10/4/2006	11373	8625 Dongan Ave.	.21					\$70,000	9/18/2006	
11372	3563 88 St.	.R4	100'x200'		1	1927	\$338,000	10/16/2006	11373	81-35 Dongan Ave.	.D2	24'x100'	18'x50'	3	1920	\$775,000	10/11/2006	
11372	3737 88 St.	.D1	120'x100'	120'x87'	60	1928	\$4,580,925	10/18/2006	11373	4350 Elbertson St.	.C0	30.42'x70.17'	20.50'x48'	3	1950	\$854,900	9/14/2006	
11372	3458 90 St.	.21					\$225,500	10/4/2006	11373	8425 Elmhurst Ave.	.R4				1	0	\$300,000	9/29/2006
11372	3349 91 St.	.21																



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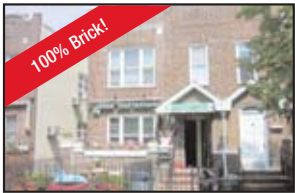
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Public Record of September & October 2006 Home Sales

Zip Code	Address	Class	Lot Size	Building Size	Units	Year Built	Sale Price	Sale Date
11373	7714 Queens Blvd.	.21					\$235,000	9/11/2006
11373	7636 Queens Blvd.	.21					\$415,000	10/5/2006
11373	8337 St. James Ave.	.21					\$168,000	9/7/2006
11373	8345 Vietor Ave.	.21					\$155,000	9/5/2006
11373	8360 Vietor Ave.	.21					\$185,000	10/24/2006
11377	5611 30 Ave.	A5	22'x100'	22'x50'	1	1940	\$426,000	9/1/2006
11377	5517 31 Ave.	.21					\$235,000	9/8/2006
11377	5517 31 Ave.	.21					\$183,000	9/12/2006
11377	5517 31 Ave.	.21					\$205,000	9/20/2006
11377	5517 31 Ave.	.21					\$160,000	9/27/2006
11377	5517 31 Ave.	.21					\$215,000	10/4/2006
11377	5517 31 Ave.	.21					\$172,000	10/4/2006
11377	5517 31 Ave.	.21					\$337,000	10/5/2006
11377	5517 31 Ave.	.21					\$97,000	10/12/2006
11377	5517 31 Ave.	.21					\$313,000	10/17/2006
11377	5517 31 Ave.	.21					\$168,000	10/18/2006
11377	5517 31 Ave.	.21					\$174,245.06	10/19/2006
11377	68-08 37 Rd.	D2	25'x85'	20'x60'	2	1930	\$750,000	10/5/2006
11377	5205 39 Rd.	.21					\$160,000	10/3/2006
11377	5205 39 Rd.	.21					\$160,000	10/16/2006
11377	5845 41 Dr.	A5	16'x74'	15'x40'	1	1920	\$513,971	9/15/2006
11377	5819 41 Dr.	A5	25'x75'	16'x35'	1	1920	\$630,000	9/15/2006
11377	4810 43 St.	.21					\$170,000	9/14/2006
11377	4810 43 St.	.21					\$185,000	9/28/2006
11377	4810 43 St.	.21					\$252,000	10/6/2006
11377	4811 44 St.	B1	28'x106.58'	28'x40'	2	1920	\$685,000	9/13/2006
11377	4705 45 St.	D1	100'x100'	100'x90'	62	1930	\$6,115,552	10/18/2006
11377	5031 46 St.	A5	20'x100'	20'x30'	1	1925	\$720,000	10/13/2006
11377	4701 47 Ave.	A5	22.42'x70'	22'x42'	1	1955	\$570,000	10/12/2006
11377	4408 47 Ave.	C7	200'x100'	200'x90'	95	1926	\$9,786,686	10/18/2006
11377	5119 47 St.	B1	20'x95'	20'x44'	2	1930	\$650,000	10/5/2006
11377	4310 50 Ave.	.21					\$167,000	9/5/2006
11377	4310 50 Ave.	.21					\$155,000	9/6/2006
11377	4310 50 Ave.	.21					\$268,000	9/12/2006
11377	4310 50 Ave.	.21					\$135,000	9/18/2006
11377	4310 50 Ave.	.21					\$132,000	9/27/2006
11377	67-12 50 Ave.	D4	25'x100'	20'x62'	4	1935	\$850,000	9/29/2006
11377	4142 50 St.	.21					\$339,408	10/10/2006
11377	7218 51 Rd.	B1	20.64'x100'	20'x40'	2	1940	\$575,000	10/16/2006
11377	3925 51 St.	.21					\$185,000	9/15/2006
11377	3221 51 St.	A5	19'x110'	19'x37'	1	1950	\$643,420	9/15/2006
11377	3925 51 St.	.21					\$190,000	9/15/2006
11377	3925 51 St.	.21					\$280,000	9/18/2006
11377	3925 51 St.	.21					\$296,840	10/2/2006
11377	3960 54 St.	.21					\$198,000	9/29/2006
11377	3121 55 St.	A5	18'x95'	18'x33'	1	1960	\$598,900	9/13/2006
11377	2819 56 Pl.	A5	17'x100'	17'x34'	1	1940	\$600,000	9/6/2006
11377	4142 57 St.	B2	26'x100'	18'x58'	2	1930	\$1	10/6/2006
11377	4136 57 St.	B2	25'x100'	20'x54'	2	1930	\$860,000	10/20/2006
11377	3111 58 St.	B3	26'x100'	16'x34'	2	1910	\$620,000	9/25/2006
11377	5155 59 Pl.	F1	140'x100'	50'x77'	1	1986	\$2,100,000	10/10/2006
11377	3735 59 St.	C0	25'x100'	20'x28'	3	1940	\$720,000	10/9/2006
11377	5022 60 St.	A5	19.83'x100'	19.83'x34'	1	1950	\$540,000	9/18/2006
11377	5002 60 St.	A5	20.42'x100'	20'x30'	1	1945	\$612,950	10/20/2006
11377	34-56 60 St.	D2	20'x100'	16'x34'	2	1925	\$825,000	10/4/2006
11377	3214 61 St.	G2	25'x100'	25'x90'	1	1954	\$660,000	10/3/2006
11377	3911 62 St.	C1	40'x100'	40'x88'	16	1927	\$4,533,513	10/18/2006
11377	3919 62 St.	C1	40'x100'	40'x88'	16	1927	\$4,533,513	10/18/2006
11377	3915 62 St.	C1	40'x100'	40'x88'	16	1927	\$4,533,513	10/18/2006
11377	3424 62 St.	C0	20'x100'	20'x48'	3	1955	\$811,037	10/19/2006
11377	3765 63 St.	B1	28'x100'	20'x52'	2	1930	\$880,000	9/14/2006
11377	3955 64 St.	C1	40'x100'	40'x25'	16	1928	\$263,006	9/8/2006
11377	3775 64 St.	.21					\$195,000	9/19/2006
11377	5002 65 St.	C0	21.42'x100'	21'x54'	3	1950	\$775,000	9/6/2006
11377	4409 66 St.	A1	25'x108'	21'x38'	1	1910	\$620,100	9/29/2006
11377	5108 67 St.	C0	26'x100'	22'x50'	3	1975	\$249,500	9/26/2006
11377	3716 68 St.	B3	16'x51'	16'x33'	2	1930	\$725,000	9/8/2006
11377	3219 68 St.	C0	19.67'x114'	19.83'x50'	3	1960	\$899,000	9/15/2006
11377	3317 69 St.	B1	19.67'x100'	19'x53'	2	1940	\$425,000	9/14/2006
11377	4130 73 St.	B2	25'x100'	16'x52'	2	1925	\$750,000	9/14/2006
11377	4142 73 St.	.21					\$139,500	9/27/2006
11377	4012 73 St.	.21					\$174,106	10/11/2006
11377	4142 73 St.	.21					\$100,000	10/13/2006
11377	4126 73 St.	C1	60'x235'	50'x205'	59	1925	\$6,109,729	10/18/2006
11377	61-25 Bdwy.	D2	31.67'x100'	20'x30'	2	1925	\$750,000	10/10/2006
11377	2811 Hobart St.	A5	17'x100'	17'x34'	1	1940	\$600,000	9/14/2006
11377	2817 Hobart St.	A5	17'x100'	17'x34'	1	1940	\$260,000	9/14/2006
11377	6311 Queens Blvd.	.21					\$217,000	10/3/2006
11377	5911 Queens Blvd.	.21					\$184,500	10/12/2006
11377	6424 Roosevelt Ave.	S9	20.91'x82.48'	18'x75'	7	1926	\$1,475,000	9/14/2006
11377	5409 Woodside Ave.	B2	29'x142'	16'x60'	2	1925	\$789,000	9/7/2006
11377	6210 Woodside Ave.	R4					\$427,000	9/27/2006
11377	5505 Woodside Ave.	.21					\$184,000	10/16/2006
11377	62-10 Woodside Ave.	.SC					\$540,000	9/7/2006
11378	5412 48 St.	.06	111.66'x241.56'	70'x50'	1	1983	\$3,948,836	10/1/2006
11378	67-14 52 Ave.	.UN					\$829,873	10/4/2006
11378	7313 52 Rd.	A1	35'x83.58'	22'x45'	1	1930	\$55,500	9/25/2006
11378	4636 53 Ave.	Z9	62'x100'		0	0	\$4,250,000	9/27/2006
11378	4642 53 Ave.	E3	20'x86'	15'x15'	1	1994	\$4,250,000	9/27/2006
11378	4818 54 Ave.	B3	28'x95'	20'x36'	2	1940	\$525,000	9/1/2006
11378	54 Ave.	G7	20'x100'		0	0	\$4,250,000	9/27/2006
11378	6146 56 Dr.	B2	25'x100'	18'x50'	2	1920	\$715,500	9/6/2006
11378	6015 56 Rd.	B2	25'x100'	20'x28'	2	1910	\$469,000	9/11/2006
11378	6002 56 Rd.	B2	25'x100'	22'x50'	2	1910	\$550,000	10/6/2006
11378	6159 56 St.	B2	20'x100'	20'x40'	2	1930	\$458,350	10/6/2006
11378	5861 56 St.	A9	20'x105'	17'x30'	1	1920	\$829,300	10/12/2006
11378	6973 57 Dr.	B3	18.75'x100'	15'x37'	2	1930	\$385,000	9/12/2006
11378	596 58 Ave.	A1	25'x100'	15'x32'	1	1910	\$625,000	9/18/2006
11378	6435 58 Rd.	A5	19.58'x100'	16'x44'	1	1915	\$370,000	9/25/2006
11378	6071 60 Dr.	A5	16'x100'	16'x35'	1	1940	\$475,000	9/11/2006
11378	6819 60 Dr.	A5	21'x100'	21'x44'	1	1940	\$518,000	10/30/2006
11378	5973 61 St.	B1	26'x103'	18'x60'	2	1940	\$680,000	9/11/2006
11378	6027 62 Ave.	B2	25'x92'	22'x30'	2	1925	\$504,400	9/13/2006
11378	5258 62 St.	A5	19'x100'	19'x36'	1	1945	\$600,000	9/15/2006
11378	5436 63 Pl.	A5	18'x97'	18'x37'	1	1950	\$535,000	9/18/2006
11378	53118 63 St.	B1	18'x107'	18'x32'	2	1940	\$530,000	9/25/2006
11378	5372 63 St.	B3	25'x100'	19'x36'	2	1930	\$475,000	9/25/2006
11378	5818 63 St.	A5	19.58'x100'	19.67'x42'	1	1960	\$463,500	9/29/2006
11378	5810 63 St.	A5	19.58'x100'	19.58'x42'	1	1965	\$477,000	10/6/2006
11378	5398 63 St.	B1	20'x100'	20'x28'	2	1940	\$602,550	10/25/2006
11378	5224 65 Pl.	.21					\$215,000	9/12/2006
11378	5224 65 Pl.	.21					\$205,000	9/27/2006
11378	5224 65 Pl.	.21					\$260,000	10/3/2006
11378	5224 65 Pl.	.21					\$272,000	10/12/2006
11378	5437 69 Ln.	B1	25'x90'	20'x50'	2	1940	\$680,000	9/29/2006
11378	5917 69 St.	B2	31'x63.86'	20'x55'	2	2004	\$793,000	10/5/2006
11378	5210 72 St.	C0	150'x75'	22'x50'	3	2003	\$970,000	10/3/2006
11378	5245 72 St.	B3	20'x112'	20'x48'	2	1950	\$670,000	10/6/2006
11378	5282 73 St.	A5	20'x100'	16'x32'	1	1925	\$549,000	9/13/2006
11378	60-49 Flushing Ave.						\$755,541	10/13/2006
11378	6062 Fresh Pond Rd.	B1	23.33'x100'	18'x60'	2	1920	\$678,000	9/20/2006
11378	6071 Fresh Pond Rd.	S2	20'x100'	20'x60'	3	1925	\$575,000	9/29/2006
11378	6508 Hull Ave.	G0	32'x82'	18'x18'	0	1901	\$950,000	9/1/2006
11378	6510 Hull Ave.	G0	35'x61'	18'x18'	0	1901	\$950,000	9/1/2006
11378	6504 Hull Ave.	B1	27'x100'	19'x55'	2	1920	\$950,000	9/1/2006
11378	Hull Ave.	V0	25'x17'		0	0	\$950,000	9/1/2006
11378	Hull Ave.	V0	32'x38'		0	0	\$950,000	9/1/2006
11378	6408 Hull Ave.	B3	25'x100'	20'x18'	2	1940	\$482,300	10/18/2006
11378	5938 Maspeth Ave.	A5	20'x94'	20'x50'	1	1950	\$425,000	9/28/2006
11378	5665 Melvina Pl.	B2	25'x100'	18'x45'	2	1910	\$585,000	9/5/2006
11378	5433 Nurge Ave.	C3	25'x100'	25'x55'	4	1915	\$675,000	9/19/2006
11103	4104 30 Ave.	S9	27.42'x100'	27.50'x58'	8	1915	\$730,000	10/20/2006
11103	3282 37 St.	A9	25'x100'	23'x28'	1	1901	\$570,000	9/7/

PROPERTIES OFFERED BY MANUEL

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3 bedrooms over 2 bedrooms over fully finished basement. 2-car garage. Close to all.

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2-FAMILY BRICK BY 31ST AVE.
Excellent brick semi-detached town house. Sold "as is" with no guarantees to the best and highest offer. Property features a private driveway and a 2-car garage. Ideal opportunity for handyman or investor. Corporate owner entrusted this fine piece of real estate to Manuel: 917-559-2002.

\$670,000



CORONA.
105TH ST AND 35TH AVE.
Brand-new 3-family brick home. The corner unit! 6+6+3+full basement+ 2-car garage. Separate boilers and 25-year tax abatement. Estimated completion: Summer 2006.

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EXTRA-LARGE BUILDING SIZE.
2-family detached brick featuring 3 bedrooms + 4 bedrooms + finished basement and 2-car garage. I have others.



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Very large building (24.5' x 52') on a 25' x 104' R6 lot. Excellent condition, new boiler, many extras. Layout is 6/6/5/ + finished basement and garage. There is a total of 5 baths. The house has great income and it has a lovely yard. Won't last.

Price below \$1,250,000

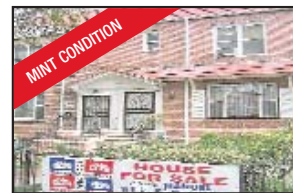
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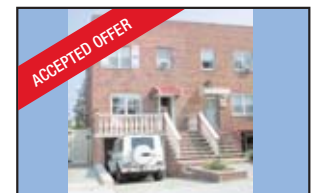
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Detached brick Cape in need of repairs. Make this your home sweet home. School district 26, the best one in Queens. Investors and contractors welcome. This sale has to be approved by guardianship.

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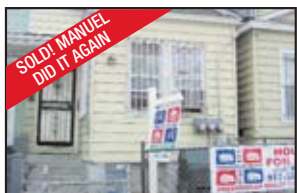


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BEAUTIFUL 1-FAMILY DUPLEX
Featuring living room, formal dining room, eat-in kitchen with stainless steel appliances, 3 bedrooms, marble bath, lots of closets, rear parking and finished basement. Too many improvements to list. Walk to the mall and Northern Blvd.



MIDDLE VILLAGE
Colonial on residential block. Fully finished basement. Marble bathrooms and granite kitchen. Won't last. Owner relocating overseas.

Listed At \$649,000



CORONA HEIGHTS.
EXCELLENT FOR FIRST-TIME HOME BUYER.
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EAST ELMHURST/LA GUARDIA
VERY GOOD CONDITIONS 3 BR COLONIAL
Featuring living room with wood-burning fireplace, formal dining room, EIK, 3BR, 1.5 BA, semifinished basement. And 1-car garage. Solid brick house on quiet block. Lovely back yard.

Won't Last At \$460,000

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Won't Last at \$809,000!



CORONA 105TH ST/35TH AVE
9 BRAND-NEW APARTMENTS
Beautifully finished, 1 BR, 2BR, 3BR with 2FBA and balconies. Garages also available. Walk to train and all shopping and amenities!

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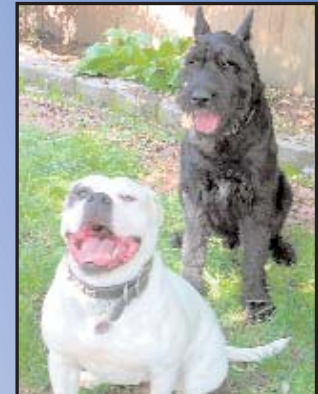
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