

# NEWSLETTER

## Our Top 5 Deficiency Countdown for 2023!

### 5 Adjustment Rationale and Support:

Insufficient or lack of commentary supporting adjustments.

Most common:

- market condition adjustments
- condition adjustments
- quality adjustments



### 4 Sales Comparison Reconciliation

Insufficient or no Sales Comparison Reconciliation.

### 3 Hypothetical Condition:

Utilized without stating its use may affect assignment results.



# TOP 5 USPAP DEFICIENCIES OF 2023

## TOP 2

### 2 Methods and/or Techniques

Lack of commentary addressing the methods and/or techniques utilized to derive and support the adjustments.



### 1 Exclusion of an approach to value

No explanation or insufficient explanation for the exclusion of an approach to value



Are you wondering where Highest and Best Use is? Well, it was #6, by a small margin.

If you haven't yet subscribed to our AMC State Regulations page, simply follow this [link](#). This resource is an invaluable tool to assist you in complying with each state's requirements.