

TAX YEAR 2024 QUADRENNIAL REAPPRAISAL: SUPPLEMENTAL DATA

ORLEANS PARISH ASSESSOR

ECONOMIC ADVISORY SERVICES

**Informational Brief
January 26, 2024**

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January 26, 2024

The Honorable J. Cameron Henry, Jr.,
President of the Senate
The Honorable Phillip R. DeVillier,
Speaker of the House of Representatives

Dear Senator Henry and Representative DeVillier:

This informational brief provides additional data to accompany our December 2023 informational report on the Orleans Parish Assessor's tax year 2024 quadrennial reappraisal. I hope this brief will benefit you in your legislative decision-making process.

We would like to express our appreciation to the Orleans Parish Assessor and Louisiana Tax Commission for their assistance throughout this project.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/ch

ORLEANS ASSESSOR MAPS





Informational Brief

Tax Year 2024 Quadrennial Reappraisal: Supplemental Data

Orleans Parish Assessor

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control# 42230003

Economic Advisory Services - January 2024

Overview

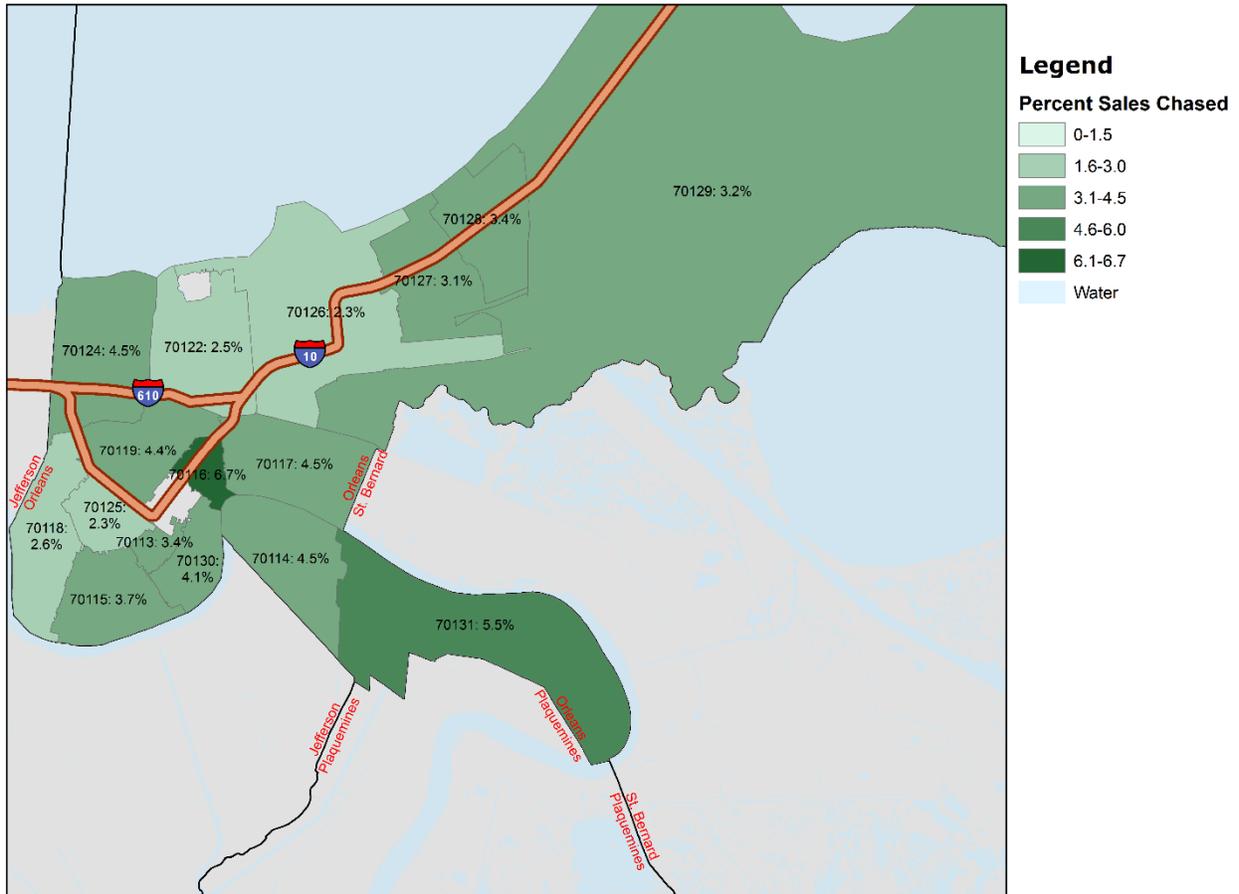
This informational brief accompanies our informational report on the Orleans Parish Assessor's Office (OPAO) issued December 22, 2023, which evaluated property tax assessments in Orleans Parish for tax year 2024.¹ In that report, we found that assessments for tax year 2024 in Orleans Parish were not too high or too low overall, but that the assessor likely used sales chasing, a practice prohibited by the Louisiana Tax Commission. This practice caused recently-sold properties to be overvalued relative to properties that were not recently sold. This informational brief provides exhibits containing maps and tables with additional information on the geographic distribution of the 3,803 potentially sales-chased single-family and two-family residential properties highlighted in the December 2023 informational report.

Table of Contents

- Exhibit 1: Sales Chasing by ZIP Code, Parishwide, p. 2
- Exhibit 2: Sales Chasing by Neighborhood, ZIP 70113, p. 4
- Exhibit 3: Sales Chasing by Neighborhood, ZIP 70114, p. 5
- Exhibit 4: Sales Chasing by Neighborhood, ZIP 70115, p. 7
- Exhibit 5: Sales Chasing by Neighborhood, ZIP 70116, p. 9
- Exhibit 6: Sales Chasing by Neighborhood, ZIP 70117, p. 10
- Exhibit 7: Sales Chasing by Neighborhood, ZIP 70118, p. 12
- Exhibit 8: Sales Chasing by Neighborhood, ZIP 70119, p. 14
- Exhibit 9: Sales Chasing by Neighborhood, ZIP 70122, p. 16
- Exhibit 10: Sales Chasing by Neighborhood, ZIP 70124, p. 18
- Exhibit 11: Sales Chasing by Neighborhood, ZIP 70125, p. 20
- Exhibit 12: Sales Chasing by Neighborhood, ZIP 70126, p. 22
- Exhibit 13: Sales Chasing by Neighborhood, ZIP 70127, p. 24
- Exhibit 14: Sales Chasing by Neighborhood, ZIP 70128, p. 26
- Exhibit 15: Sales Chasing by Neighborhood, ZIP 70129, p. 28
- Exhibit 16: Sales Chasing by Neighborhood, ZIP 70130, p. 29
- Exhibit 17: Sales Chasing by Neighborhood, ZIP 70131, p. 31
- Appendix A: Scope and Methodology, p. A.1

¹ ACN 42230002, URL: <https://app.lla.state.la.us/go.nsf/get?OpenAgent&arkey=42230002APPP-CYQU47>

Exhibit 1 Percentage of Properties Potentially Sales Chased by ZIP Code Tax Year 2024

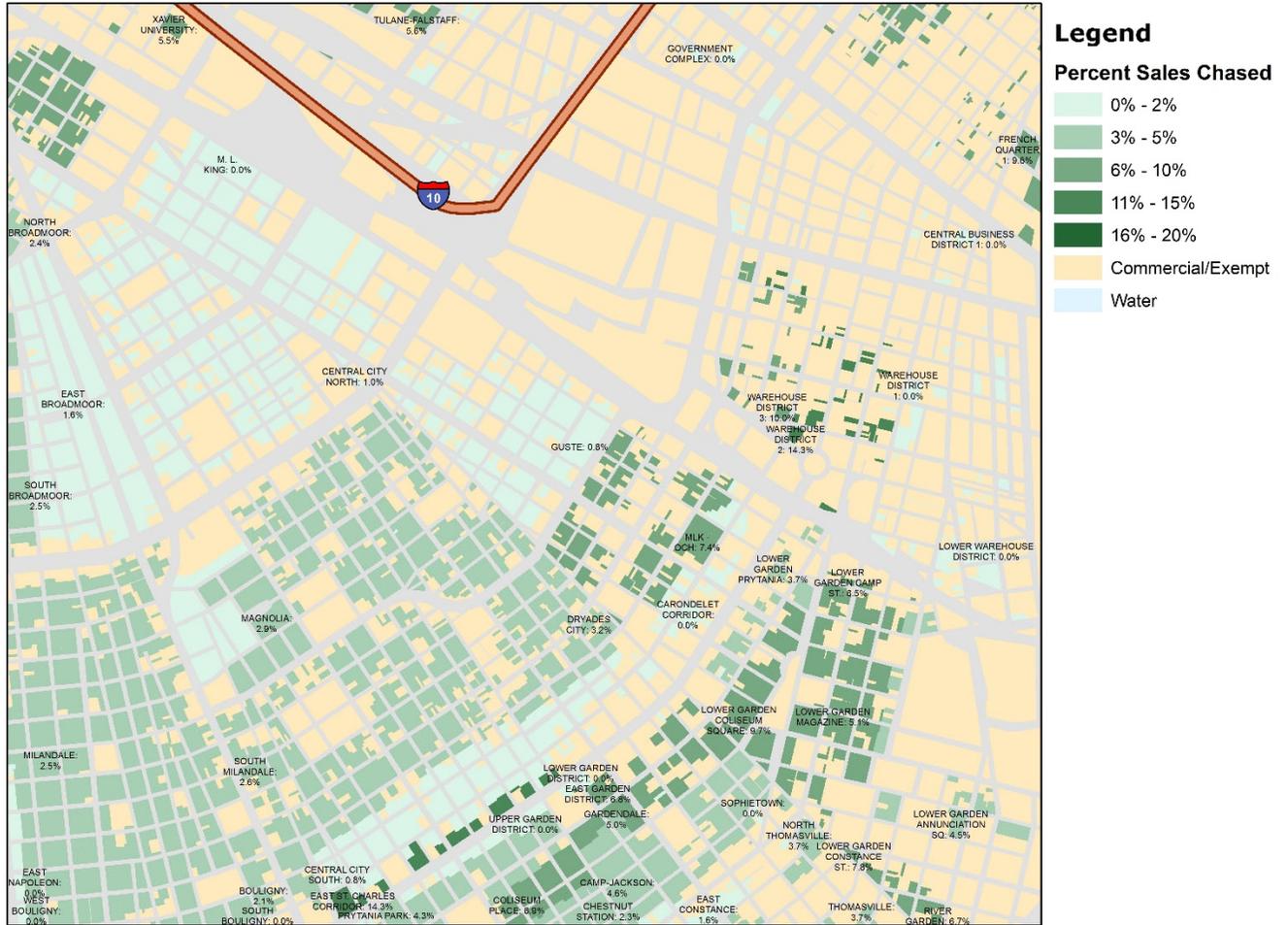


Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
70113	53	1,549	3.4%
70114	287	6,375	4.5%
70115	308	8,293	3.7%
70116	131	1,963	6.7%
70117	473	10,471	4.5%
70118	238	9,156	2.6%
70119	461	10,517	4.4%
70122	295	11,971	2.5%
70124	347	7,772	4.5%
70125	102	4,354	2.3%
70126	175	7,449	2.3%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
70127	142	4,565	3.1%
70128	231	6,887	3.4%
70129	82	2,542	3.2%
70130	80	1,958	4.1%
70131	398	7,257	5.5%
Total	3,803	103,079	3.7%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

Note: Appendix A provides additional information on our methodology for aggregating parcel counts at the ZIP code level.

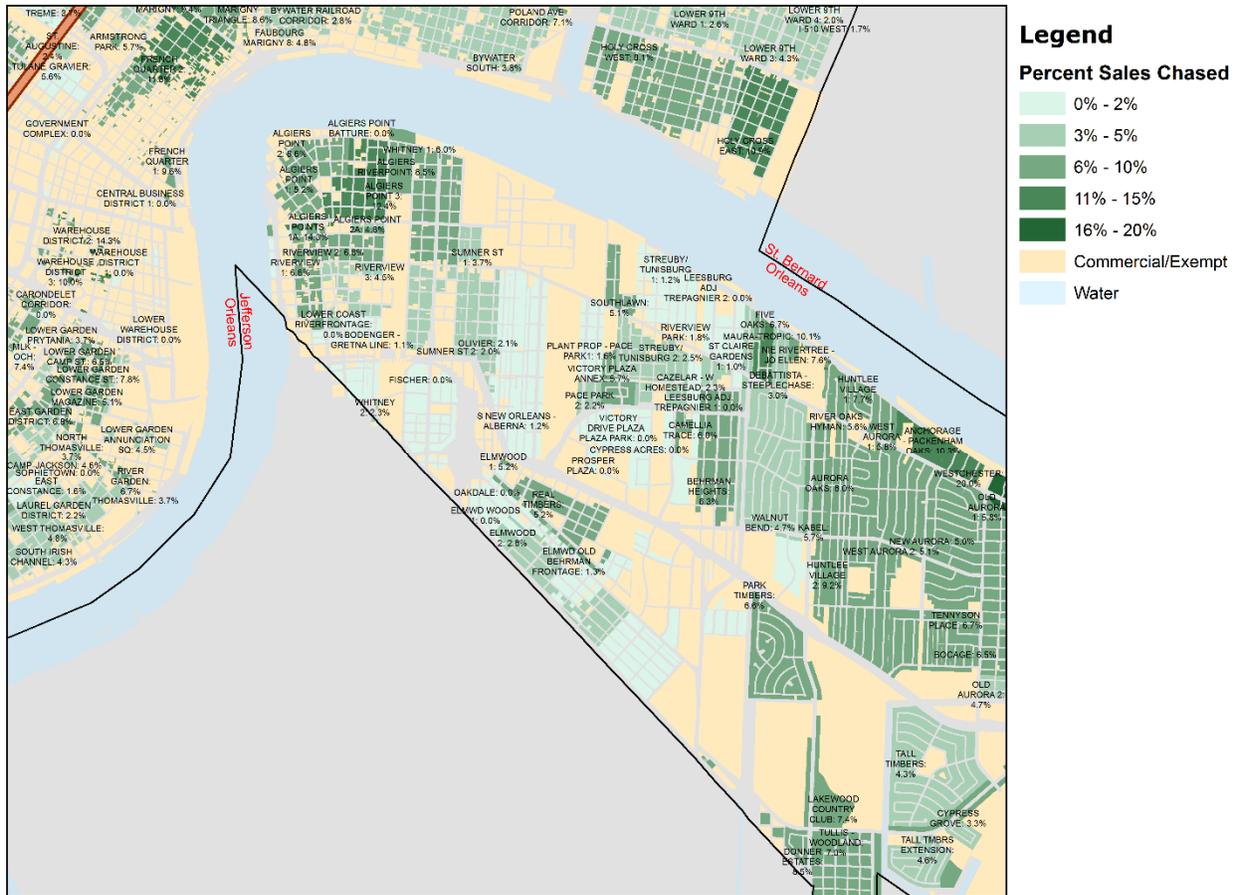
Exhibit 2 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70113



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Dryades City	25	776	3.2%
Guste	1	122	0.8%
Magnolia	14	479	2.9%
MLK - OCH	12	162	7.4%
Warehouse District 3	1	10	10.0%
Total	53	1,549	3.4%

Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.

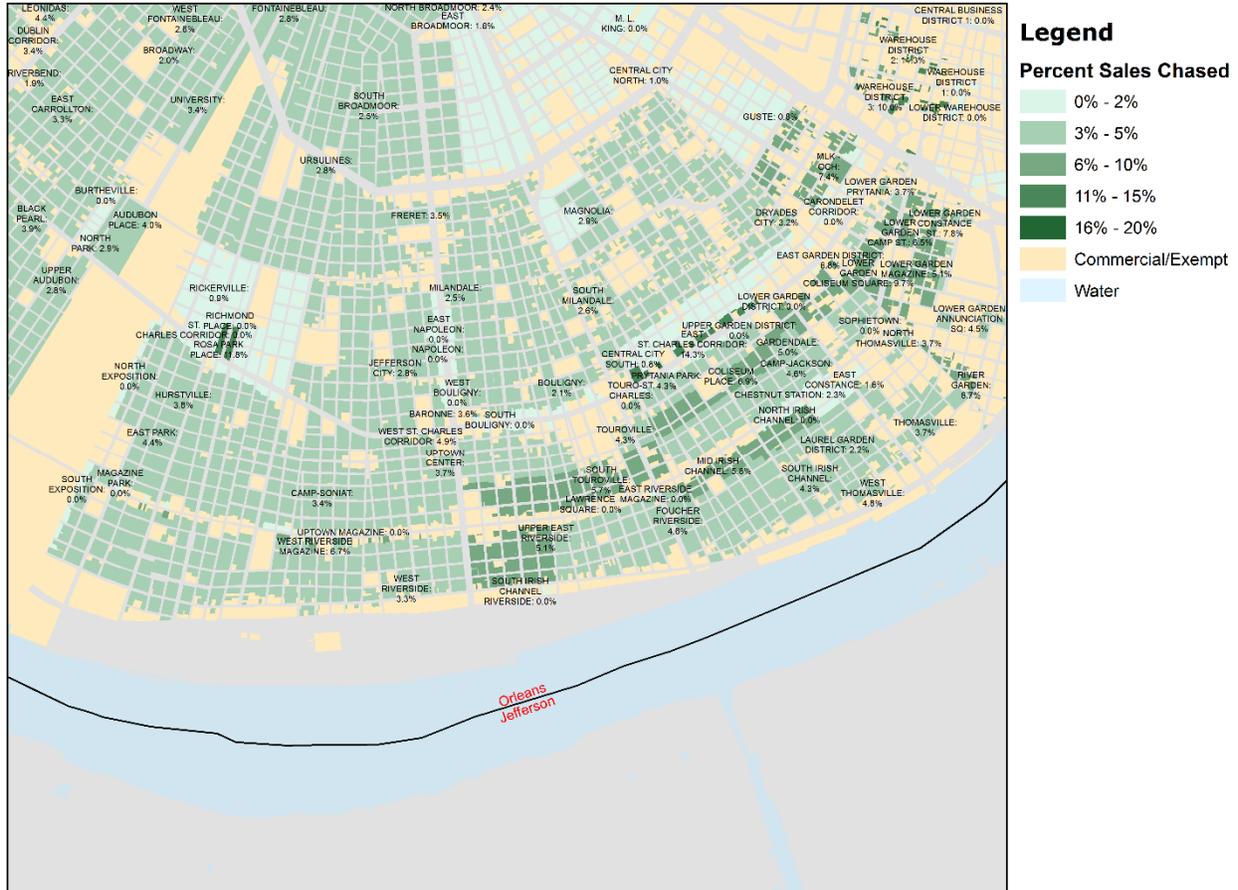
Exhibit 3 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70114



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Algiers Point 1	10	191	5.2%
Algiers Point 2	20	233	8.6%
Algiers Point 2A	1	21	4.8%
Algiers Point 3	56	452	12.4%
Algiers Points 1A	2	14	14.3%
Algiers Riverpoint	6	71	8.5%
Behrman Heights	18	285	6.3%
Bodenger - Gretna Line	2	183	1.1%
Camellia Trace	3	50	6.0%
Cazelar - W Homestead	4	174	2.3%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Cypress Acres	0	31	0.0%
Elmwood Old Behrman Frontage	1	75	1.3%
Elmwood 1	5	96	5.2%
Elmwood 2	5	181	2.8%
Fischer	0	81	0.0%
Leesburg Adj Trepagnier 2	0	15	0.0%
Leesburg Adj. Trepagnier 1	0	13	0.0%
Oakdale	0	37	0.0%
Olivier	3	146	2.1%
Pace Park 2	1	45	2.2%
Plant Prop - Pace Park1	2	123	1.6%
Prosper Plaza	0	31	0.0%
Real Timbers	5	96	5.2%
Riverview 1	14	213	6.6%
Riverview 2	16	237	6.8%
Riverview 3	8	179	4.5%
Riverview Park	3	165	1.8%
S New Orleans - Alberna	7	585	1.2%
Southlawn	7	137	5.1%
St Claire Gardens 1	1	105	1.0%
St Claire Gardens 2	1	29	3.4%
Streuby/Tunisburg 1	2	166	1.2%
Streuby/Tunisburg 2	3	120	2.5%
Sumner St 1	2	54	3.7%
Sumner St 2	2	99	2.0%
Victory Park - Gilmore Park	3	112	2.7%
Victory Plaza Annex	6	105	5.7%
Walnut Bend	38	815	4.7%
Whitney 1	26	435	6.0%
Whitney 2	4	175	2.3%
Total	287	6,375	4.5%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

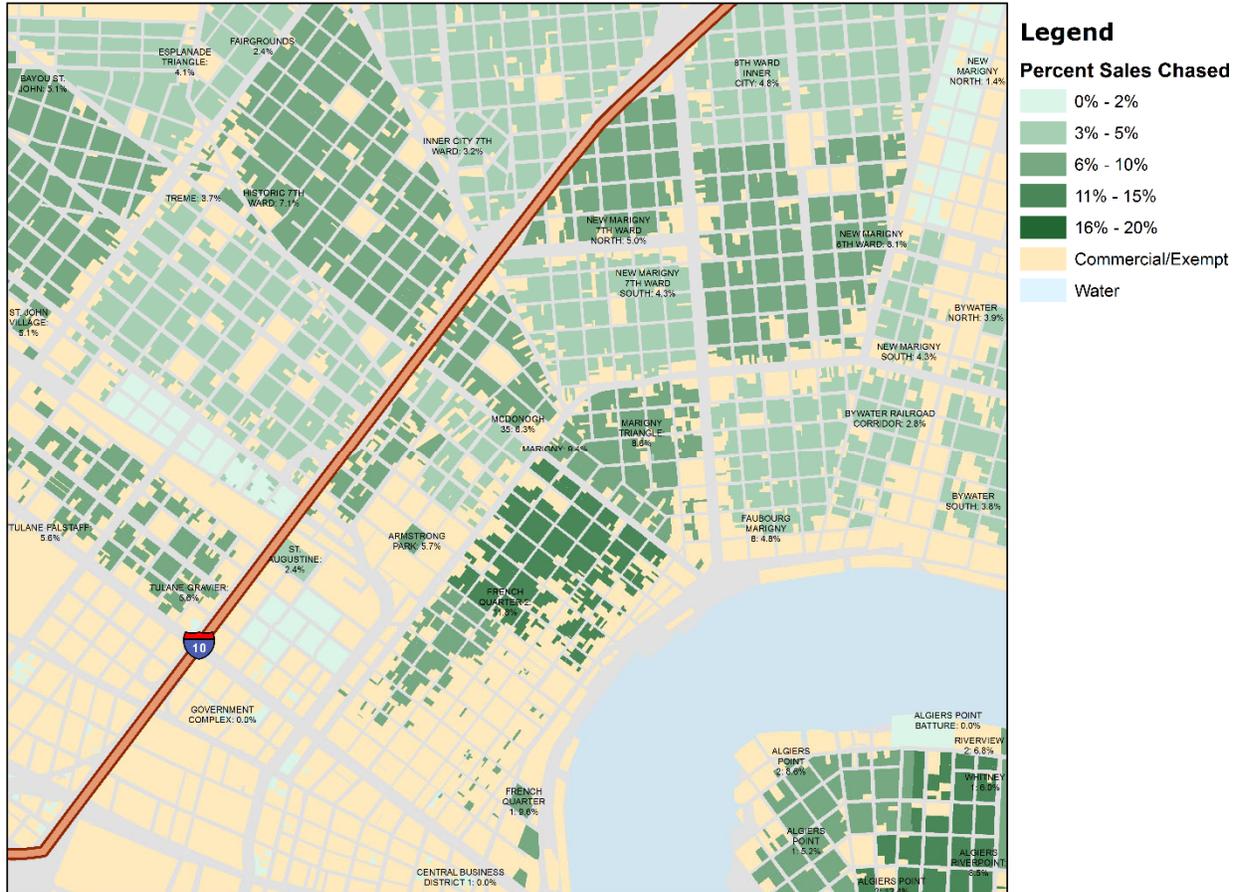
Exhibit 4 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70115



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Baronne	9	247	3.6%
Boulogny	4	189	2.1%
Camp-Soniat	15	440	3.4%
East Napoleon	0	12	0.0%
East Park	32	720	4.4%
Foucher Riverside	26	563	4.6%
Freret	17	488	3.5%
Jefferson City	13	469	2.8%
Mid Irish Channel	11	190	5.8%
Milandale	14	561	2.5%
Napoleon	0	13	0.0%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Rosa Park Place	2	17	11.8%
South Irish Channel	37	863	4.3%
South Irish Channel Riverside	0	10	0.0%
South Milandale	16	610	2.6%
South Touroville	17	297	5.7%
Touroville	10	234	4.3%
Upper East Riverside	16	314	5.1%
Upper Garden District	0	13	0.0%
Uptown Center	16	438	3.7%
Uptown Magazine	0	25	0.0%
West Riverside	50	1,524	3.3%
West Riverside Magazine	1	15	6.7%
West St. Charles Corridor	2	41	4.9%
Total	308	8,293	3.7%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

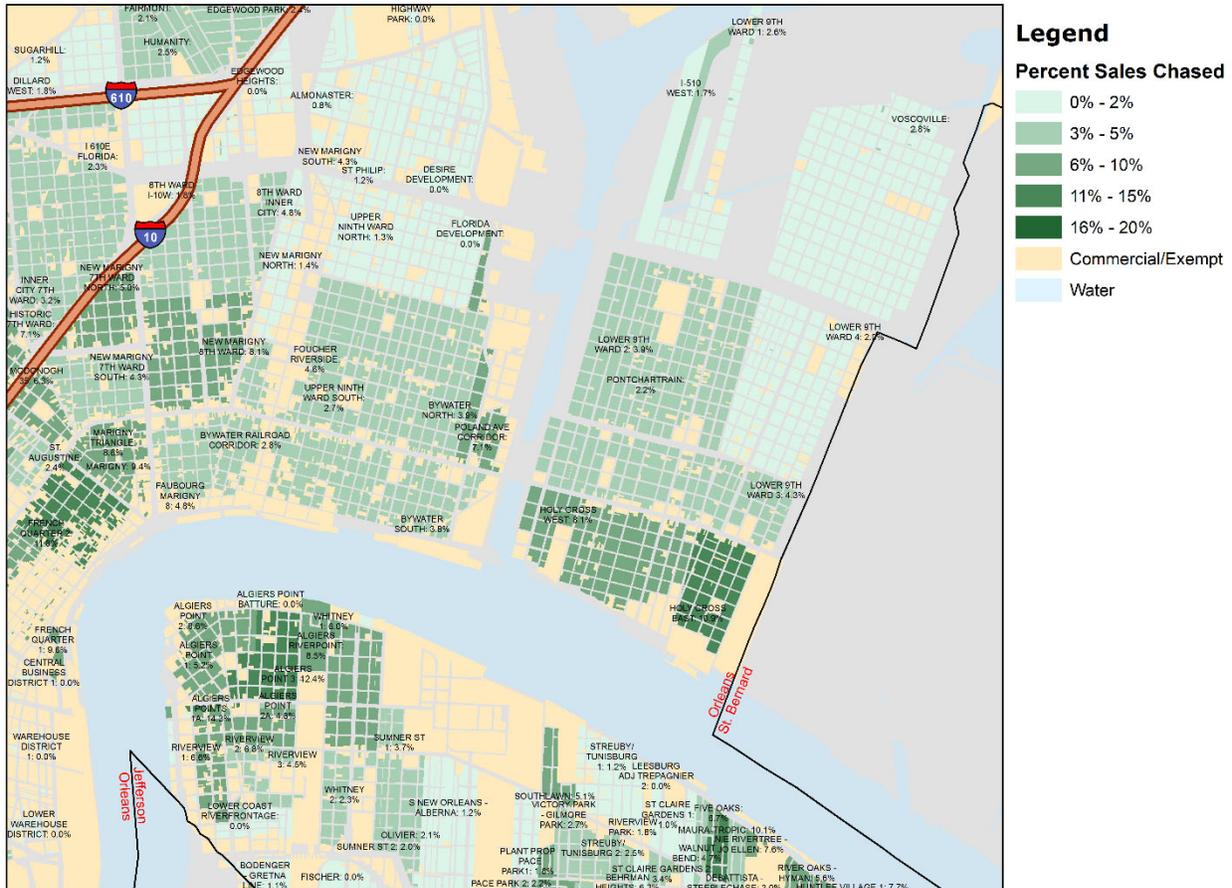
Exhibit 5 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70116



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Armstrong Park	6	105	5.7%
French Quarter 2	40	338	11.8%
Marigny	8	85	9.4%
Marigny Triangle	19	220	8.6%
McDonogh 35	11	176	6.3%
New Marigny 7th Ward North	17	339	5.0%
New Marigny 7th Ward South	20	468	4.3%
Other Neighborhoods (<10 Parcels)	6	68	8.8%
St. Augustine	4	164	2.4%
Total	131	1,963	6.7%

Source: Prepared by legislative auditor’s staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.

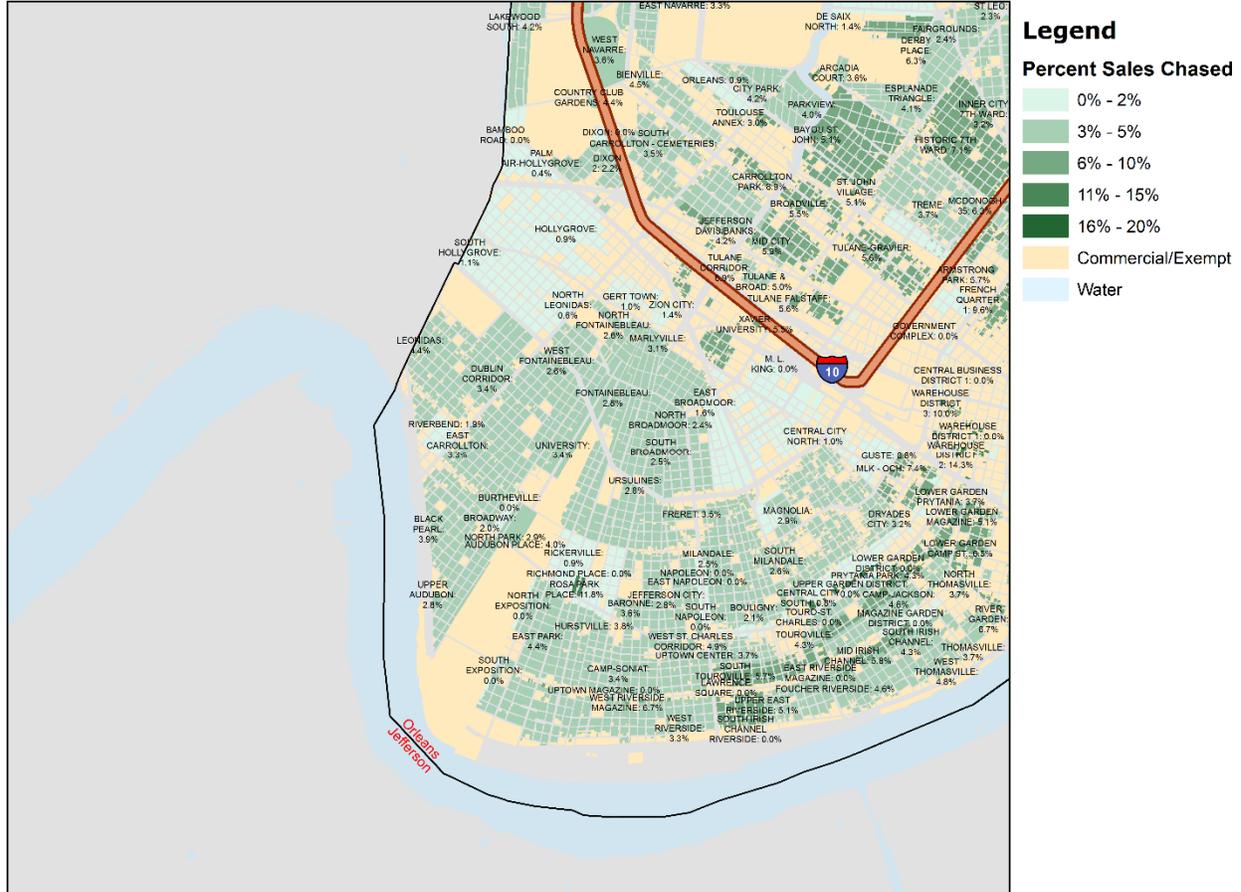
Exhibit 6 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70117



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
8th Ward I-10W	4	218	1.8%
8th Ward Inner City	49	1,028	4.8%
Bywater North	38	963	3.9%
Bywater Railroad Corridor	7	251	2.8%
Bywater South	44	1,168	3.8%
Faubourg Marigny 8	22	463	4.8%
Holy Cross East	47	433	10.9%
Holy Cross West	67	824	8.1%
I-510 West	1	60	1.7%
Lower 9th Ward 1	14	544	2.6%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Lower 9th Ward 2	26	669	3.9%
Lower 9th Ward 3	10	230	4.3%
Lower 9th Ward 4	8	402	2.0%
New Marigny 8th Ward	72	891	8.1%
New Marigny North	3	221	1.4%
New Marigny South	7	163	4.3%
Poland Ave Corridor	18	252	7.1%
Upper Ninth Ward North	8	639	1.3%
Upper Ninth Ward South	28	1,052	2.7%
Total	473	10,471	4.5%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

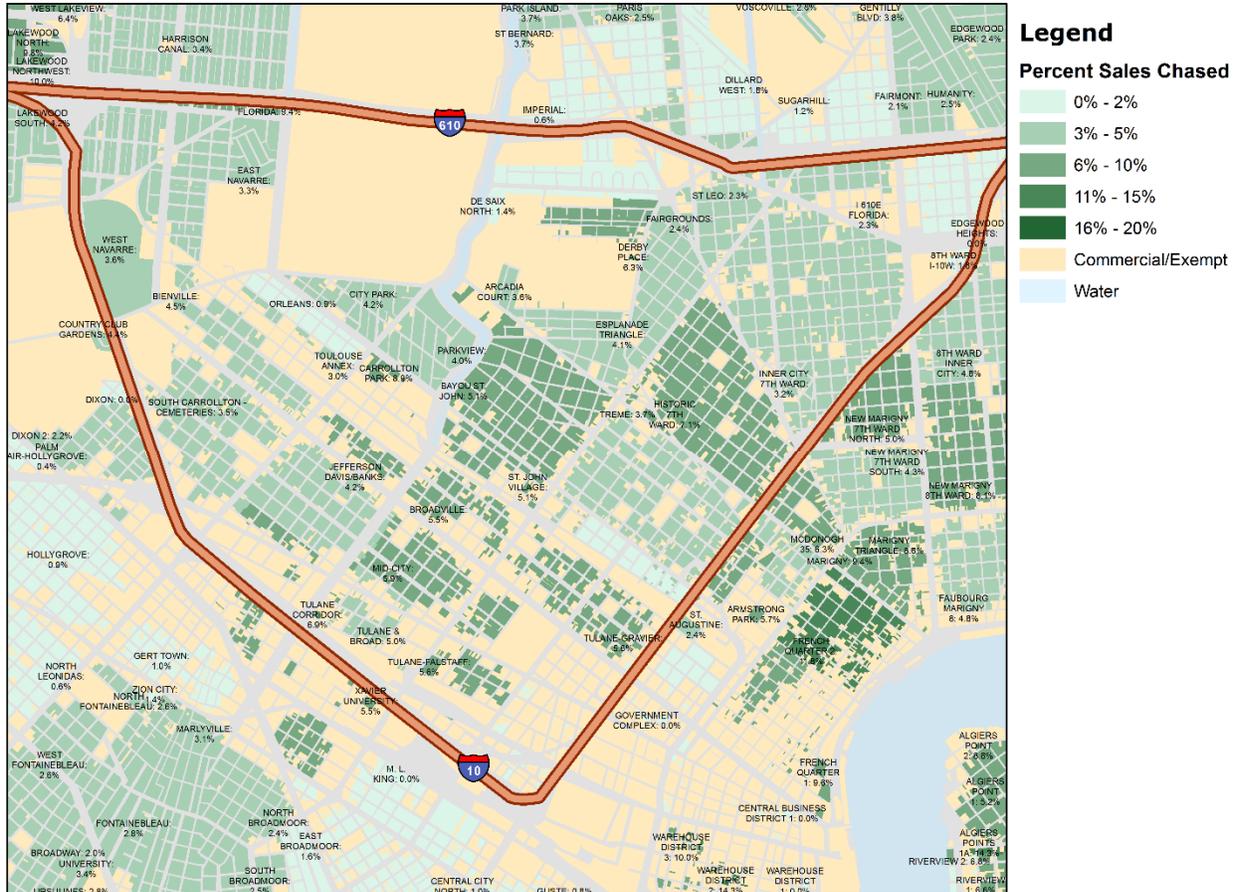
Exhibit 7 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70118



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Audubon Place	1	25	4.0%
Black Pearl	18	461	3.9%
Broadway	8	398	2.0%
Burtheville	0	29	0.0%
Dixon	0	24	0.0%
Dixon 2	8	363	2.2%
Dublin Corridor	10	292	3.4%
East Carrollton	38	1,163	3.3%
Hollygrove	9	978	0.9%
Hurstville	22	574	3.8%
Leonidas	60	1,358	4.4%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
North Exposition	0	30	0.0%
North Leonidas	3	466	0.6%
North Park	1	34	2.9%
Palm Air-Hollygrove	1	225	0.4%
Rickerville	3	332	0.9%
Riverbend	3	156	1.9%
South Exposition	0	31	0.0%
South Hollygrove	6	530	1.1%
St. Charles Corridor	0	38	0.0%
University	8	233	3.4%
Upper Audubon	12	429	2.8%
Ursulines	19	683	2.8%
West Fontainebleau	8	304	2.6%
Total	238	9,156	2.6%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

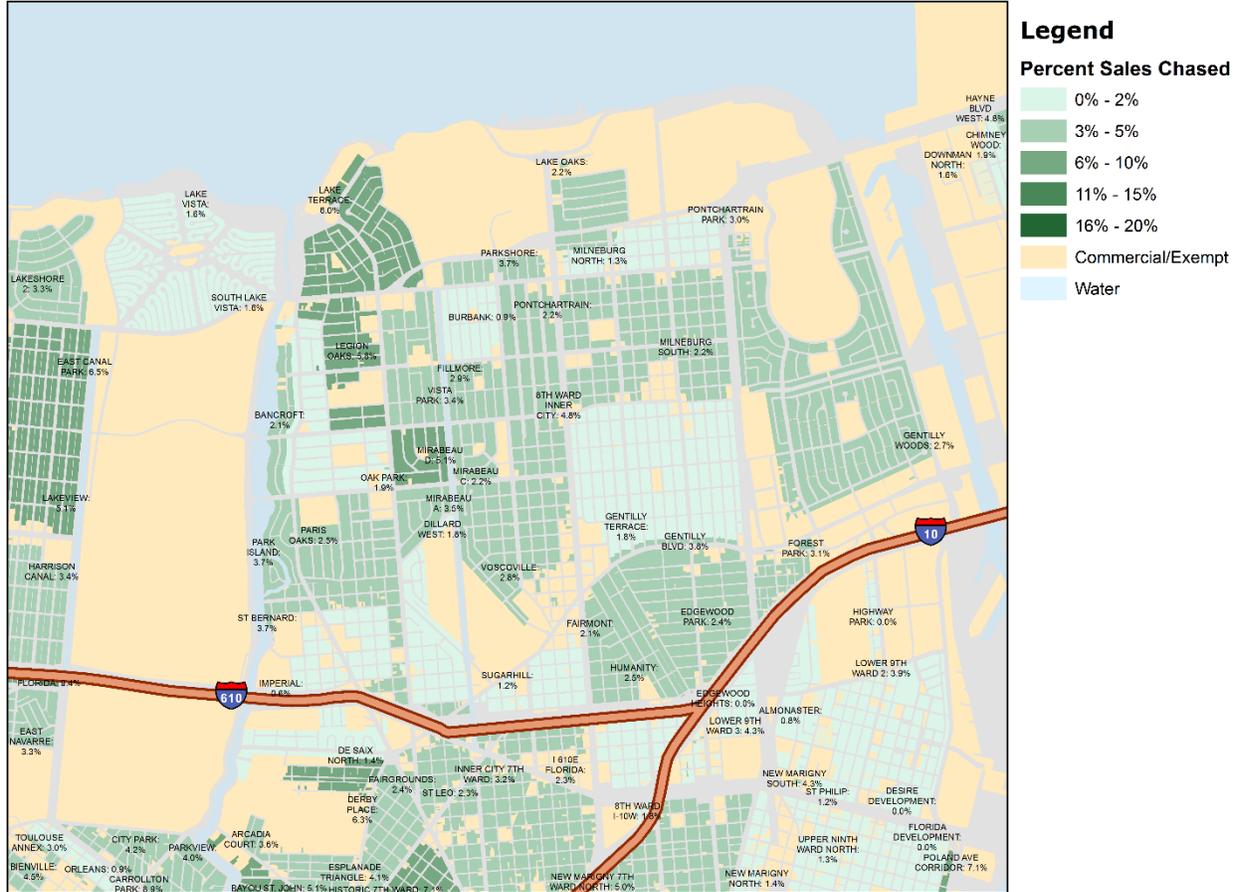
Exhibit 8 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70119



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Arcadia Court	2	56	3.6%
Bayou St. John	38	745	5.1%
Bienville	14	311	4.5%
Broadville	13	236	5.5%
Carrollton Park	14	157	8.9%
City Park	10	239	4.2%
De Saix North	5	354	1.4%
Derby Place	13	207	6.3%
Esplanade Triangle	14	340	4.1%
Fairgrounds	11	467	2.4%
Historic 7th Ward	78	1,093	7.1%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Inner City 7th Ward	48	1,479	3.2%
Jefferson Davis/Banks	24	578	4.2%
Mid-City	23	391	5.9%
Orleans	2	215	0.9%
Parkview	13	323	4.0%
South Carrollton - Cemeteries	26	742	3.5%
St Leo	6	266	2.3%
St. John Village	23	452	5.1%
Toulouse Annex	2	66	3.0%
Treme	37	1,004	3.7%
Tulane & Broad	7	139	5.0%
Tulane Corridor	6	87	6.9%
Tulane-Falstaff	12	216	5.6%
Tulane-Gravier	20	354	5.6%
Total	461	10,517	4.4%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

Exhibit 9 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70122



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Bancroft	4	189	2.1%
Burbank	3	326	0.9%
Dillard West	9	495	1.8%
Edgewood Heights	0	128	0.0%
Edgewood Park	23	971	2.4%
Fairmont	12	562	2.1%
Fillmore	7	243	2.9%
Gentilly Blvd	3	80	3.8%
Gentilly Terrace	29	1,592	1.8%
Humanity	4	159	2.5%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
I 610E Florida	6	256	2.3%
Imperial	1	172	0.6%
Lake Oaks	7	313	2.2%
Lake Terrace	26	436	6.0%
Legion Oaks	20	345	5.8%
Milneburg North	5	396	1.3%
Milneburg South	26	1,202	2.2%
Mirabeau A	5	141	3.5%
Mirabeau C	2	92	2.2%
Mirabeau D	7	137	5.1%
Oak Park	9	464	1.9%
Paris Oaks	16	628	2.5%
Park Island	1	27	3.7%
Parkshore	7	187	3.7%
Pontchartrain	14	626	2.2%
St Bernard	9	246	3.7%
Sugarhill	4	340	1.2%
Vista Park	12	356	3.4%
Voscoville	24	862	2.8%
Total	295	11,971	2.5%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

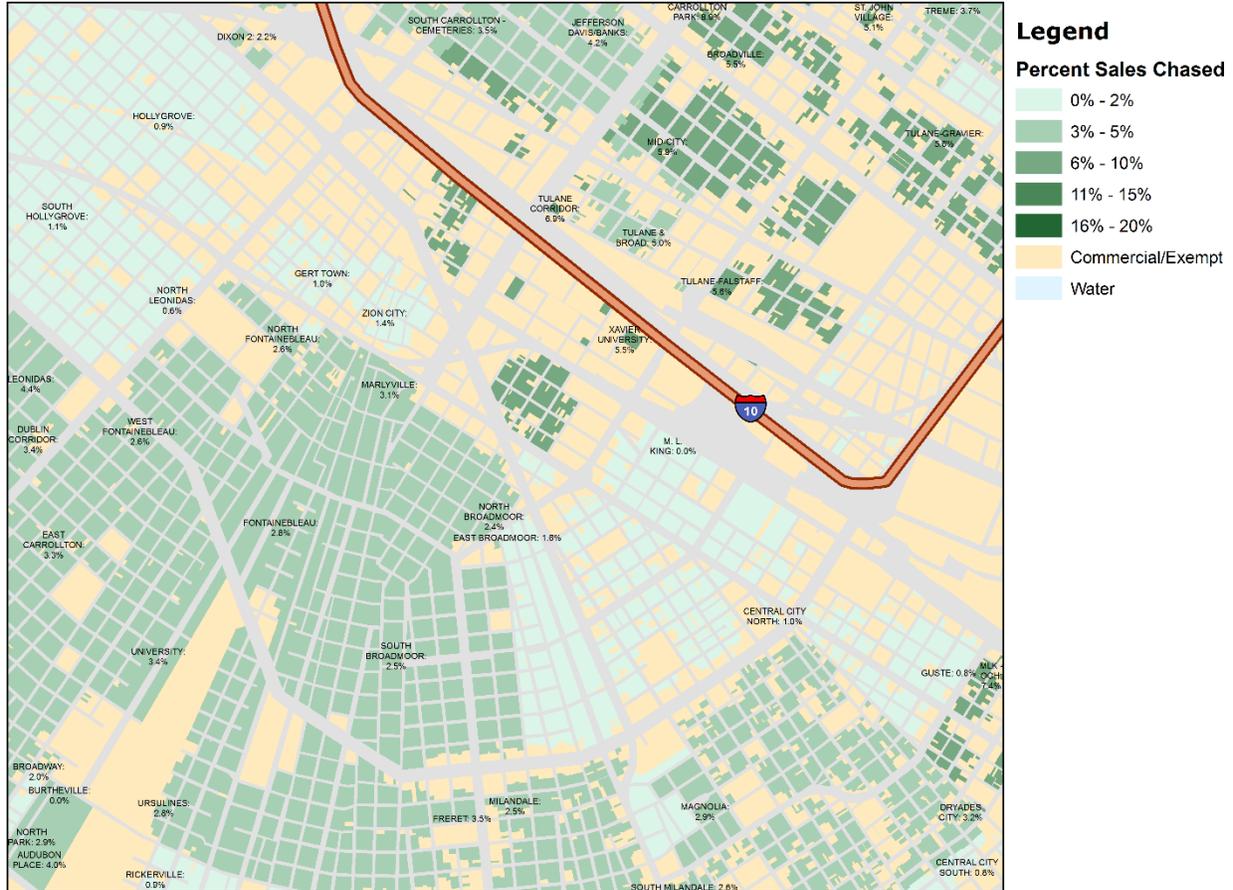
Exhibit 10 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70124



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Bamboo Road	0	15	0.0%
Country Club Gardens	11	248	4.4%
East Canal Park	31	480	6.5%
East Navarre	15	455	3.3%
Florida	3	32	9.4%
Harrison Canal	43	1,257	3.4%
Lake Vista	7	441	1.6%
Lakeshore 2	20	600	3.3%
Lakeview	59	1,157	5.1%
Lakewood North	5	51	9.8%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Lakewood Northwest	12	120	10.0%
Lakewood South	12	288	4.2%
Lower Lakeshore	0	48	0.0%
Pontchartrain Point	0	14	0.0%
South Lake Vista	5	305	1.6%
Upper West Lakeview	19	253	7.5%
West Canal Park	16	404	4.0%
West End Park	3	41	7.3%
West End Park South	5	58	8.6%
West Lakeview	61	951	6.4%
West Navarre	20	554	3.6%
Total	347	7,772	4.5%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

Exhibit 11 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70125



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Central City North	4	416	1.0%
East Broadmoor	8	502	1.6%
Fontainebleau	28	999	2.8%
Gert Town	2	198	1.0%
M.L. King	0	33	0.0%
Marlyville	9	290	3.1%
North Broadmoor	17	707	2.4%
North Fontainebleau	7	270	2.6%
South Broadmoor	15	611	2.5%
Xavier University	10	182	5.5%
Zion City	2	146	1.4%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Total	102	4,354	2.3%
Source: Prepared by legislative auditor’s staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

Exhibit 12 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70126



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Academy Park	1	154	0.6%
Almonaster	1	130	0.8%
Chimney Wood	4	214	1.9%
Desire Development	0	24	0.0%
Downman North	2	127	1.6%
Downman South	10	507	2.0%
Forest Park	5	161	3.1%
Gentilly Woods	28	1,045	2.7%
Haydel Place	3	263	1.1%
Hayne Blvd West	17	356	4.8%
Highway Park	0	45	0.0%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Kenilworth	21	405	5.2%
Kenilworth East	17	816	2.1%
Lakewood East	1	108	0.9%
Pines Village	3	478	0.6%
Plum Orchard	11	434	2.5%
Pontchartrain Park	25	846	3.0%
Spring Lake	3	189	1.6%
St Philip	2	170	1.2%
West Crowder	17	732	2.3%
Westlake	0	60	0.0%
Willowtree	4	185	2.2%
Total	175	7,449	2.3%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

Exhibit 13 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70127



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Castle Manor	18	785	2.3%
Crowder Blvd	1	97	1.0%
Donna Villa	18	806	2.2%
Huntington Park	6	131	4.6%
Lake Forest 1	2	73	2.7%
Lake Willow	3	171	1.8%
Mark	4	115	3.5%
Somerset	16	270	5.9%
Villa Site East	17	504	3.4%
Villa Site West	31	807	3.8%
Warwick	19	589	3.2%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Wimbledon	7	217	3.2%
Total	142	4,565	3.1%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

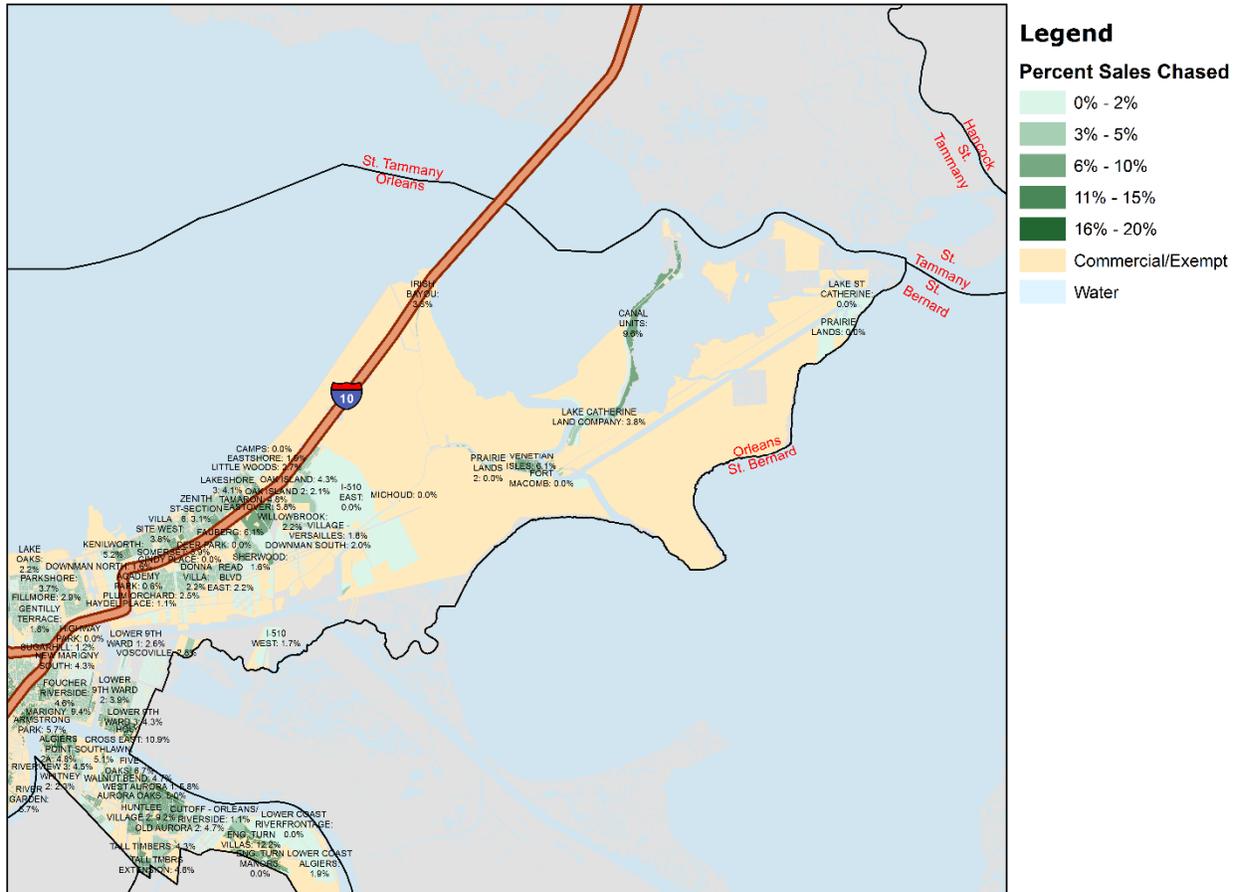
Exhibit 14 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70128



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Barrington	7	259	2.7%
Briarwood	17	502	3.4%
Bullard North	15	430	3.5%
Eastover	13	225	5.8%
Eastshore	14	748	1.9%
Fairway Estates	2	77	2.6%
Fauberg	7	115	6.1%
Idlewood	12	202	5.9%
Kingswood	17	329	5.2%
Lake Barrington	10	193	5.2%
Lake Bullard	8	284	2.8%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Lake Carmel	23	356	6.5%
Lake Forest 2	1	102	1.0%
Lakeshore 3	23	556	4.1%
Little Woods	2	75	2.7%
Mckendall Estates	3	135	2.2%
Read Blvd East	23	1,024	2.2%
Sherwood	8	502	1.6%
Tamaron	5	104	4.8%
Zenith St-Section 6	21	669	3.1%
Total	231	6,887	3.4%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

Exhibit 15 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70129



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Canal Units	17	177	9.6%
Irish Bayou	1	30	3.3%
Lake Catherine Land Company	1	26	3.8%
Oak Island	12	277	4.3%
Oak Island 2	2	95	2.1%
Venetian Isles	19	312	6.1%
Village - Versailles	20	1,122	1.8%
Vina	1	92	1.1%
Willowbrook	9	411	2.2%
Total	82	2,542	3.2%

Source: Prepared by legislative auditor’s staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.

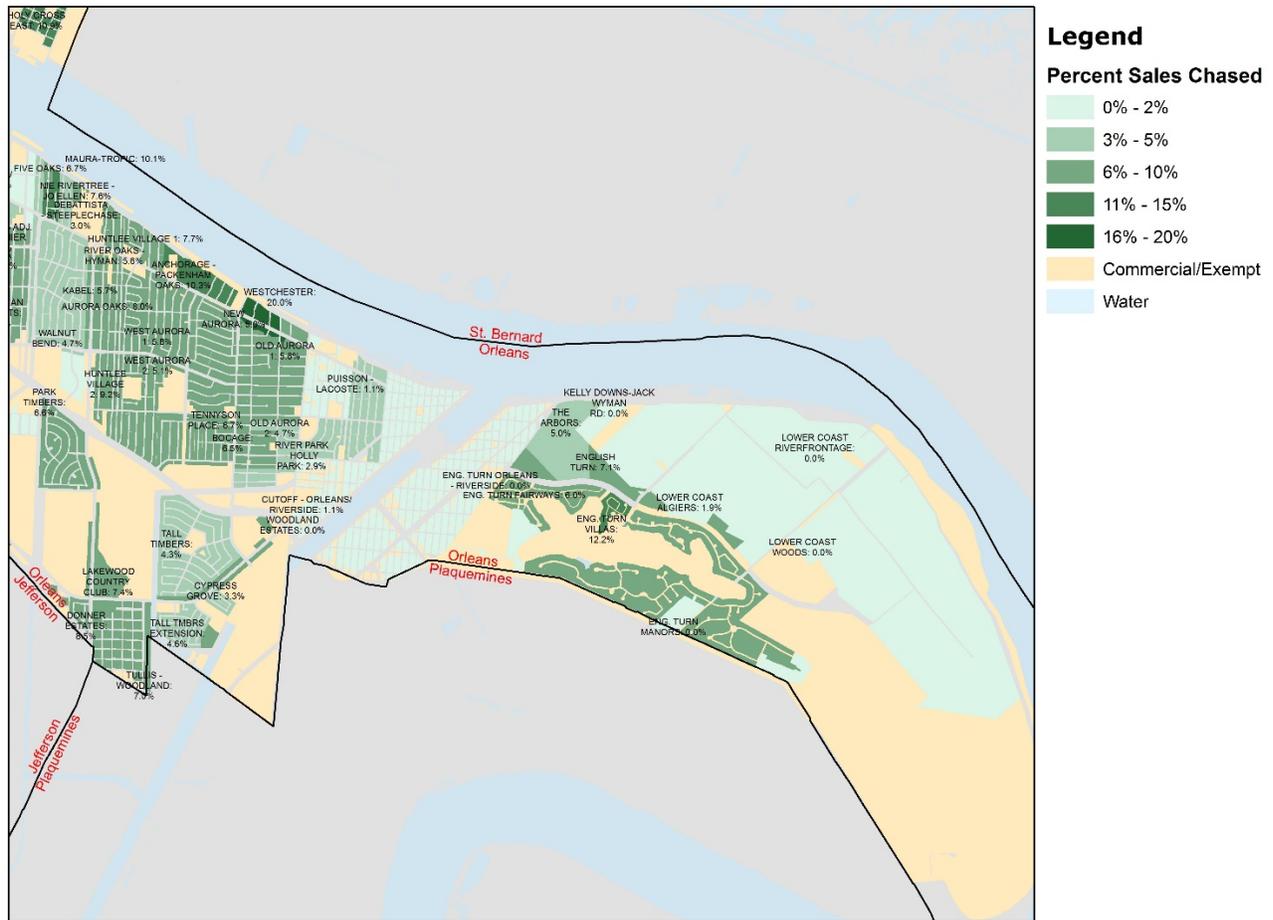
Exhibit 16 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70130



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Camp-Jackson	6	131	4.6%
Carondelet Corridor	0	24	0.0%
Central City South	2	264	0.8%
Chestnut Station	5	219	2.3%
Coliseum Place	8	116	6.9%
East Constance	1	63	1.6%
East Garden District	3	44	6.8%
French Quarter 1	11	114	9.6%
Gardendale	1	20	5.0%
Laurel Garden District	3	135	2.2%
Lower Garden Annunciation Sq	2	44	4.5%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Lower Garden Camp St.	3	46	6.5%
Lower Garden Coliseum Square	6	62	9.7%
Lower Garden Constance St.	8	103	7.8%
Lower Garden Magazine	2	39	5.1%
Lower Garden Prytania	1	27	3.7%
Lower Warehouse District	0	10	0.0%
North Thomasville	1	27	3.7%
Other Neighborhoods (<10 Parcels)	2	137	1.5%
Prytania Park	4	92	4.3%
River Garden	2	30	6.7%
Thomasville	4	107	3.7%
West Thomasville	5	104	4.8%
Total	80	1,958	4.1%
Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.			

Exhibit 17 Percentage of Properties Potentially Sales Chased Tax Year 2024 ZIP Code 70131



Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
Anchorage - Packerham Oaks	12	116	10.3%
Aurora Oaks	7	87	8.0%
Bocage	23	355	6.5%
Cutoff - Orleans/ Riverside	2	177	1.1%
Cypress Grove	1	30	3.3%
Debattista - Steeplechase	3	99	3.0%
Donner Estates	4	47	8.5%
English Turn Fairways	7	116	6.0%
English Turn Orleans - Riverside	0	37	0.0%
English Turn Villas	6	49	12.2%

Neighborhood	Number of 1-2 Family Residential Parcels		Percent Sales Chased
	Potentially Sales Chased	Total	
English Turn	25	353	7.1%
Five Oaks	1	15	6.7%
Huntlee Village 1	30	392	7.7%
Huntlee Village 2	28	304	9.2%
Kabel	5	87	5.7%
Lakewood Country Club	13	175	7.4%
Lower Coast Algiers	1	52	1.9%
Lower Coast Riverfrontage	0	53	0.0%
Maura-Tropic	7	69	10.1%
New Aurora	35	699	5.0%
Nie Rivertree - Jo Ellen	6	79	7.6%
Old Aurora 1	32	551	5.8%
Old Aurora 2	10	213	4.7%
Park Timbers	22	334	6.6%
Puisson - Lacoste	3	264	1.1%
River Oaks - Hyman	15	269	5.6%
River Park - Holly Park	17	578	2.9%
Tall Timbers	24	560	4.3%
Tall Timbers Extension	15	325	4.6%
Tennyson Place	10	150	6.7%
The Arbors	1	20	5.0%
Tullis - Woodland	3	43	7.0%
West Aurora 1	13	226	5.8%
West Aurora 2	11	216	5.1%
Westchester	6	30	20.0%
Woodland Estates	0	87	0.0%
Total	398	7,257	5.5%

Source: Prepared by legislative auditor's staff using information from OPAO, the U.S. Census Bureau, Gulf States Real Estate Information Network, and Esri.

APPENDIX A: SCOPE AND METHODOLOGY

The maps in the body of this informational brief show the percentage of single-family and two-family residential parcels in each neighborhood that were potentially sales chased. Properties were identified as potentially sales chased if the appraised value divided by the most recent sales price, rounded to the nearest tenth of a percent, was 90.0%, 92.0%, 95.0%, or 100.0%. As noted in the original report, a normal distribution of sales ratios would ordinarily not result in sharp spikes in the number parcels with these sales ratios. However, the pattern of assessments in Orleans Parish does exhibit significant clustering around these points. For this reason, we identified these parcels as potentially sales chased.

Statistics in Exhibit 1 at the ZIP code level are based on the neighborhoods that lie principally within each ZIP code. For neighborhoods that cover more than one ZIP code, the principal ZIP code was the one containing the highest number of parcels. ZIP codes were identified using the U.S. Census Bureau's 2023 ZIP code tabulation areas. Although there were some parcels that fell within ZIP codes 70037, 70053, and 70112, these parcels were located in neighborhoods that principally fell in other ZIP codes. As a result, those three ZIP codes have no reported parcel counts.

One property out of the 103,080 single-family and two-family residential parcels originally reported in Exhibit 1 of the informational report was excluded from this informational brief because it had a geographic identifier that conflicted with that of another parcel.

The 3,803 potentially sales chased single-family and two-family properties included in this report should not be construed as an exhaustive list of all properties that were potentially sales chased. These 3,803 properties were identified using two main sources of sales. First, we used validated sales provided by OPAO for calendar years 2019 through 2022. In addition, we supplemented OPAO's sales data by including real estate sales from the multiple listing service operated by the Gulf South Real Estate Information Network for January 2022 through October 2023. As a result, our methodology is unlikely to identify potential instances of sales chasing based on sales occurring after December 2022 that were not reported to the multiple listing service. The goal of our analysis was to establish whether or not sales chasing occurred, evaluate the consequences of this practice, and illustrate its general prevalence throughout the parish, rather than to identify all instances of sales chasing, and the results should be interpreted accordingly.